

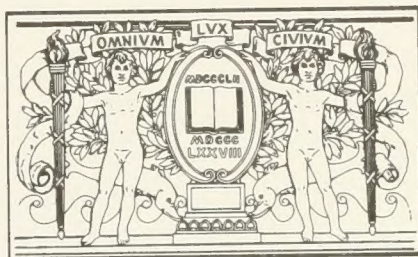
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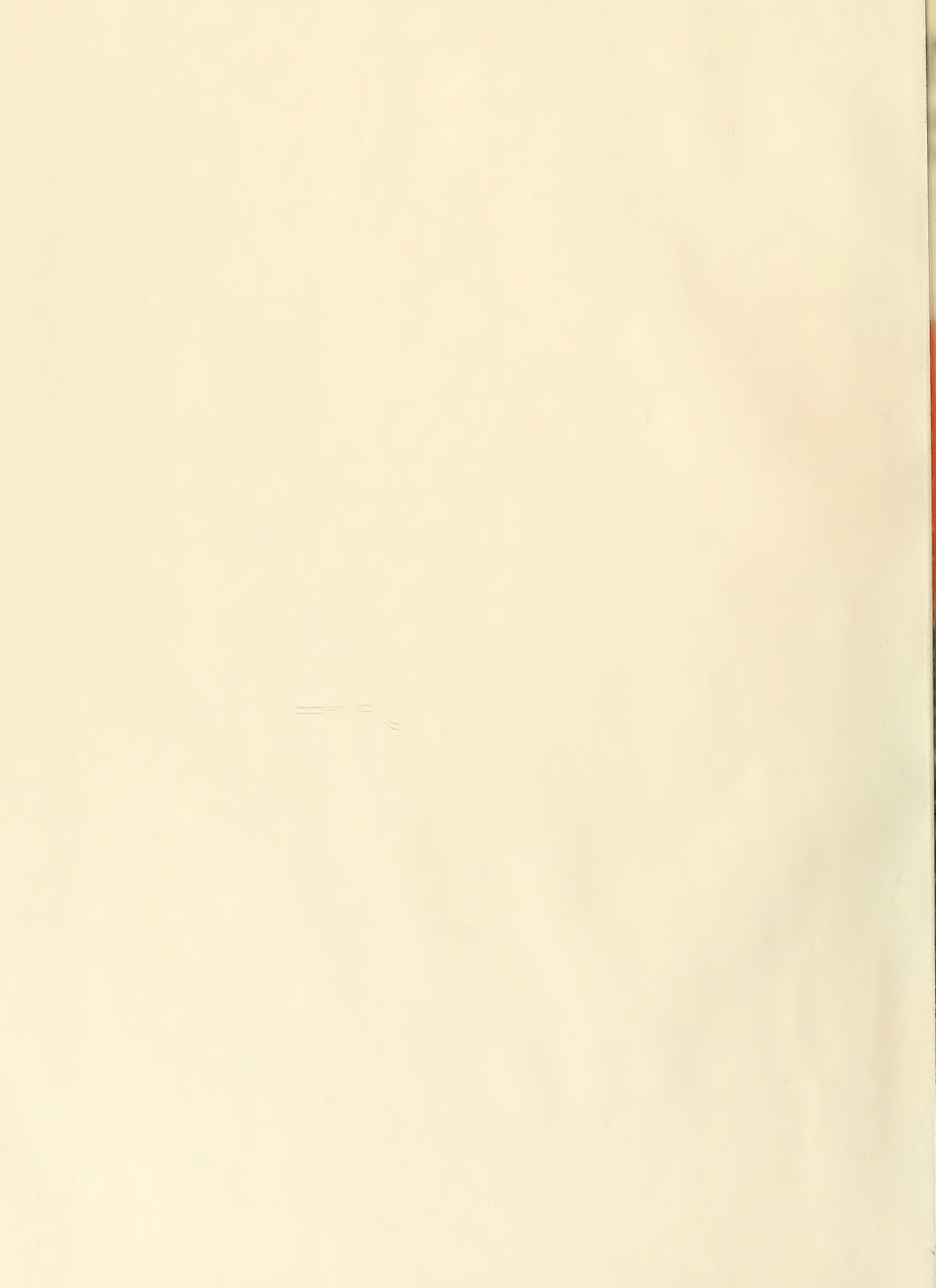














1977

Statistics  
of Income

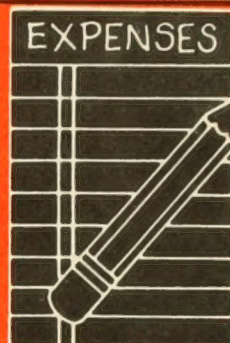
# Individual Income Tax Returns

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Tax Returns, 1976  
International Income and Taxes, Foreign  
Income and Taxes on Individual Income  
Tax Returns, 1975

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# 1977

Statistics  
of Income

# Individual Income Tax Returns

Publication 79 (5-80)

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This report was prepared in the Statistics of Income Branch II by the Individual Income Statistics Section under the direction of Jack Blacksin.

This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

April 29, 1980

The Honorable G. William Miller  
Secretary of the Treasury  
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, *Statistics of Income--1977, Individual Income Tax Returns*. This report, based on a sample drawn from the 86.6 million returns filed during Calendar Year 1978, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are size of adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns. The report provides data on the new tax provisions introduced by the Tax Reduction and Simplification Act of 1977, including the zero bracket amount and the new jobs credit, as well as provisions effective for Tax Year 1977 that were specified by the Tax Reform Act of 1976.

With kind regards,

Sincerely,

A handwritten signature in dark ink, appearing to read "James K. ...", with a large, sweeping flourish at the end.



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The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 86.6 million Forms 1040 and 1040A filed by the nation's taxpayers for Income Year 1977. Coverage of returns show the income levels described under "Requirements for Filing" as generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes. In addition, the "earned income credit," which was continued for 1977 by the Tax Reform Act of 1976, made it beneficial for certain low-income persons to file returns, even if they had no other reason to file.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Law."

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax), specified according to the individual's marital status (defined in section 6, Explanation of Terms). For 1977, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,950 (as compared to a \$2,450 filing requirement for 1976);

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,700 (\$3,200 for 1976);

(3) a surviving spouse under age 65 with gross income of at least \$3,950 (\$2,850 for 1976);

(4) a surviving spouse age 65 or over with gross income of at least \$4,700 (\$3,600 for 1976);

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$4,700 (\$3,600 for 1976);

(6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$5,450 (\$4,350 for 1976);

(7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$6,200 (\$5,100 for 1976);

(8) a married person, regardless of age, whose spouse

was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1976).

In addition, children claimed as dependents on their parents' returns had to file if they had "unearned income" (such as dividends, interest, or capital gains) of \$750 or more. Self-employed persons also had to file if they had "self-employment income" of \$400 or more in order to pay self-employment tax. Finally, some taxpayers filed returns, even though they did not meet the filing requirements, either to obtain reimbursement of income tax withheld or to claim the earned income credit.

Most taxpayers had to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals was Calendar Year 1977, this meant that returns were due by April 15, 1978. However, each taxpayer could be granted, upon request, one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date, by which time the request for an extension had to be made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.



# Changes in Law

There were two major revisions to the Internal Revenue Code which affected the comparability of the data presented in this report with those presented for previous years, the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977. Both of these laws had provisions which affected Tax Year 1976; however, the major provisions of the 1977 Act and several provisions of the 1976 Act became effective for Tax Year 1977.

The Tax Reduction and Simplification Act of 1977, which mandated the filing requirements detailed above, also initiated the following tax law changes:

(1) the establishment of the "zero bracket amount," a single deduction amount, based on marital status, which replaced the former two-part standard deduction (i.e., the minimum low-income allowance and the percentage standard deduction); this zero bracket amount was applicable to all taxpayers, including those who itemized their deductions;

(2) the revision of the tax rate schedules and tax tables to take account of the new zero tax bracket and "zero bracket amount";

(3) the establishment of a new income concept, "taxable income," as well as a change in the definition of "taxable income" to include the "zero bracket amount"; both of these income concepts were used as the basis for determining income tax, with the taxpayer's marital status, size of income, and number of exemptions determining which one was applicable; and,

(4) the introduction of a "new jobs" credit, used to reduce income tax, based on the wages paid to new employees hired by businesses.

The following provisions of the Tax Reform Act of 1976 also became effective for Tax Year 1977:

(1) the extension of the earned income credit (which was to have expired June 30, 1976) through taxable years ending before January 1, 1978;

(2) the revision of the "maximum tax" computation to apply to pensions and annuities, in addition to other earned income, and

to eliminate the \$30,000 tax preferences exemption as well as the optional averaging of tax preferences for purposes of the computation of the net income subject to the maximum tax;

(3) the change in the treatment of alimony payments, from an itemized deduction (and a deduction from adjusted gross income) to a statutory adjustment (and a deduction from gross income);

(4) the liberalization of the requirements for the moving expense deduction (used in arriving at adjusted gross income), by decreasing the number of miles necessary to qualify and increasing the maximum amounts deductible;

(5) the extension for 4 years of the 10 percent rate on qualified investment for purposes of the investment tax credit;

(6) the increase in the amount of net capital loss (from \$1,000 to \$2,000) which could be used to offset ordinary income in any one year;

(7) the change in the holding period (from 6 to 9 months) necessary for a capital asset to qualify as "long-term";

(8) the increase in the base amount (from \$20,000 to \$35,000) excluded from the taxable gain on the sale of a principal residence by a taxpayer age 65 or over;

(9) the authorization of an individual retirement arrangement (IRA) for a nonworking spouse, the contributions to which were allowed as a statutory adjustment to gross income; and

(10) the liberalization of the rules pertaining to the work incentive (WIN) program credit.

In addition to the law changes cited above, the Tax Reform Act of 1976 contained the following provisions which were later amended or revised by the Tax Reduction and Simplification Act of 1977. These included:

(1) the extension of the general tax credit through December 31, 1977; the computation of this credit was modified for 1977 by the Tax Reduction and Simplification Act to allow the exemptions for age and blindness

to be used in computing the personal exemption portion of the credit and to require married persons filing separate returns to use only this method (instead of using the larger of the personal exemption credit or the taxable income credit) to arrive at the general tax credit;

(2) the institution, as of January 2, 1977, of withholding on certain gambling winnings, generally on winnings of more than \$1,000; the Tax Reduction and Simplification Act of 1977 modified this rule by requiring withholding on amounts in excess of \$1,000 from parimutuel pools involving horse and dog races and jai alai where the odds were at least 300 to 1, effective for payments made after April 30, 1977;

(3) the replacement, for taxpayers age 65 or over, of the retirement income credit with a new, generally more liberal, "credit for the elderly," although there were provisions for reducing or eliminating the credit for taxpayers with higher incomes; the 1977 Act postponed the effective date of this provision from 1976 to 1977; and

(4) the abolition of the sick pay exclusion, and the introduction of a much more restrictive "disability income exclusion" which was applicable only to persons under age 65 who were totally and permanently disabled and which could be reduced or eliminated for taxpayers with higher incomes; the 1977 Act also postponed the effective date of this provision from 1976 to 1977.

In addition to the above provisions, the Tax Reform Act of 1976 revised the method of taxation used by individuals with income earned abroad by decreasing the amount of earned income which could be exempted from taxation and by applying higher tax rates to the remaining (non-exempt) income. This provision was postponed for one year by the Tax Reduction and Simplification Act of 1977 and later postponed for one more year, as well as revised, by the Foreign Earned Income Act of 1978. Because the Foreign



earned Income Act of 1978 was not enacted until November 8, 1978, and because amended return data are not normally used for purposes of this report, no attempt was made to reflect the changes instituted by the 1978 Act.

Therefore, the data for income earned abroad reflect primarily the provisions specified by the Tax Reform Act of 1976 as postponed by the Tax Reduction and Simplification Act of 1977. See also section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

A description of each of the new items is given in section 6, Explanation of Terms, while further information and the data for all affected items are shown in sections 1 through 4.







## Returns Filed and Sources of Income

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Table 1A.—Sources of Income and Selected Tax Items, 1976 and 1977

† Figures are estimates based on samples—money amounts are in thousands of dollars

Item	1976	1977	Change, 1976 to 1977
	(1)	(2)	(3)
Number of returns, total	84,670,389	86,634,640	1,964,251
Taxable	64,421,367	64,381,138	-40,229
Nontaxable	20,249,022	22,253,502	2,004,480
Adjusted gross income less deficit	1,053,895,687	1,158,492,225	104,596,538
Sources of income:			
Salaries and wages	680,998,631	969,403,997	88,405,366
Business and profession net profit less loss	44,499,461	49,451,960	4,952,499
Farm net profit less loss	3,455,781	504,256	-2,951,525
Partnership net profit less loss	11,682,470	13,313,657	1,631,187
Small Business Corporation net profit less loss	1,875,986	1,973,133	97,147
Sales of capital assets net gain less loss	19,561,853	20,776,605	2,214,752
Dividends in adjusted gross income	24,461,943	27,020,463	2,558,540
Interest received	48,588,111	54,603,049	6,014,938
Rent net income less loss	3,850,773	2,886,778	-863,995
Royalty net income less loss	2,027,427	2,241,354	213,927
Estate or trusts net income less loss	2,871,407	2,763,650	-107,757
All other sources (net)*	27,306,117	32,782,668	5,476,551
Total statutory adjustments	16,284,275	19,329,363	3,045,088
Taxable income†	674,866,988	938,968,454	264,101,466
Income tax before credits	153,534,155	172,111,669	18,577,514
Total credits	12,732,959	13,637,761	904,802
Income tax after credits	140,801,196	158,473,908	17,672,712
Additional tax for tax preferences	1,000,273	1,322,915	322,642
Total income tax	141,801,470	159,796,824	17,995,354
Self-employment tax	3,839,698	4,074,592	234,894
Total tax liability	145,748,802	164,024,104	18,275,302

\*Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property other than capital assets, State income tax refunds, alimony, and other income or loss.

†Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



## Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1977 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return. Characteristics, such as sources of income and selected tax items, of the returns filed for 1977 compared to 1976 are summarized in table 1A. Table 1B compares the changes from 1976 to 1977 in the number of returns filed by marital status and size of adjusted gross income. Chart 1A shows the changes in the number of returns filed by size of adjusted gross income for 1967, 1972, and 1977. A 9-year summary of nontaxable returns as a proportion of all returns by size of adjusted gross income is presented in table 1C.

Topics of special interest for which data are presented are nontaxable returns, high-income returns, returns of taxpayers filing Form 1040A, returns with a "yes" answer to the presidential election campaign fund checkoff questions, returns with disability

income payments, and returns with payments to an individual retirement arrangement (IRA).

## Statutory Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filled in by these entities) and are detailed in the reports *Statistics of Income--Business Income Tax Returns* and *Statistics of Income--Corporation Income Tax Returns*.

Statutory adjustments were reported on Form 1040 and consisted of the disability income exclusion, payments to an IRA, payments to a self-employed retirement plan, employee business expenses, moving expenses, forfeited interest penalty, and, beginning with 1977, alimony paid. Data on all of these items are presented in table 1.4.

The Tax Reform Act of 1976 stipulated that, beginning with 1977, alimony payments were to be taken as an adjustment to gross

income (to arrive at adjusted gross income) rather than as an itemized deduction from adjusted gross income (to arrive at taxable income). In addition, the 1976 Act liberalized the requirements for the moving expense deduction for 1977 by decreasing, from 50 to 35, the number of miles necessary to qualify and by increasing the maximum amounts deductible. (See section 6, Explanation of Terms, for a further description of the changes in the moving expense deduction.) Tax law changes affecting the disability income exclusion and the adjustment for payments to an IRA are discussed separately below.

## Payments to an Individual Retirement Account (IRA)

Individual retirement accounts (IRA's) were provided for by the Employee Retirement Income Security Act of 1974 (ERISA) to allow employees not covered by qualified pension or retirement plans to set up their own plans. In addition, self-employed persons not covered by a self-employed retirement, or Keogh, plan could also set up an IRA in order to avail themselves of the benefit of a retirement plan without having to provide coverage for their employees and abide by the other

**Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income**

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1976	1977	Change, 1976 to 1977
	(1)	(2)	(3)
<b>All adjusted gross income classes</b>	<b>84,870,389</b>	<b>86,634,640</b>	<b>1,964,251</b>
Joint returns of husbands and wives	44,438,912	44,004,343	-434,569
Separate returns of husbands and wives	1,879,058	1,294,752	-584,306
Returns of heads of households	5,313,194	5,837,754	524,560
Returns of surviving spouses	164,539	152,837	-11,702
Returns of single persons	32,874,686	35,344,954	2,470,268
<b>Under \$5,000, total<sup>1</sup></b>	<b>23,935,751</b>	<b>23,262,635</b>	<b>-673,116</b>
Joint returns of husbands and wives	4,259,308	3,433,270	-826,038
Separate returns of husbands and wives	736,612	531,211	-205,401
Returns of heads of households	1,486,409	1,842,178	155,769
Returns of surviving spouses	52,358	29,372	-22,986
Returns of single persons	17,401,064	17,626,604	225,540
<b>\$5,000 under \$10,000, total</b>	<b>19,892,958</b>	<b>19,342,819</b>	<b>-550,137</b>
Joint returns of husbands and wives	7,879,161	7,000,508	-878,653
Separate returns of husbands and wives	633,143	351,956	-281,187
Returns of heads of households	2,151,345	2,088,617	-62,728
Returns of surviving spouses	68,176	47,729	-20,447
Returns of single persons	9,161,131	9,854,009	692,878
<b>\$10,000 under \$15,000, total</b>	<b>14,551,350</b>	<b>14,289,208</b>	<b>-262,144</b>
Joint returns of husbands and wives	9,302,266	8,131,231	-1,171,035
Separate returns of husbands and wives	311,659	224,961	-86,698
Returns of heads of households	1,044,919	1,278,999	234,080
Returns of surviving spouses	20,947	28,275	7,328
Returns of single persons	3,871,559	4,635,740	764,181
<b>\$15,000 under \$20,000, total</b>	<b>11,197,191</b>	<b>11,404,673</b>	<b>207,482</b>
Joint returns of husbands and wives	9,118,760	8,775,364	-343,396
Separate returns of husbands and wives	148,163	128,111	-20,052
Returns of heads of households	412,055	530,788	118,713
Returns of surviving spouses	14,017	8,280	-4,737
Returns of single persons	1,504,196	1,963,450	459,254
<b>\$20,000 or more, total</b>	<b>15,093,141</b>	<b>16,325,007</b>	<b>3,231,866</b>
Joint returns of husbands and wives	13,879,417	16,663,970	2,784,553
Separate returns of husbands and wives	49,481	60,513	11,032
Returns of heads of households	218,488	297,192	78,704
Returns of surviving spouses	8,041	38,181	30,140
Returns of single persons	936,736	1,265,151	328,415

<sup>1</sup>Includes returns with no adjusted gross income.

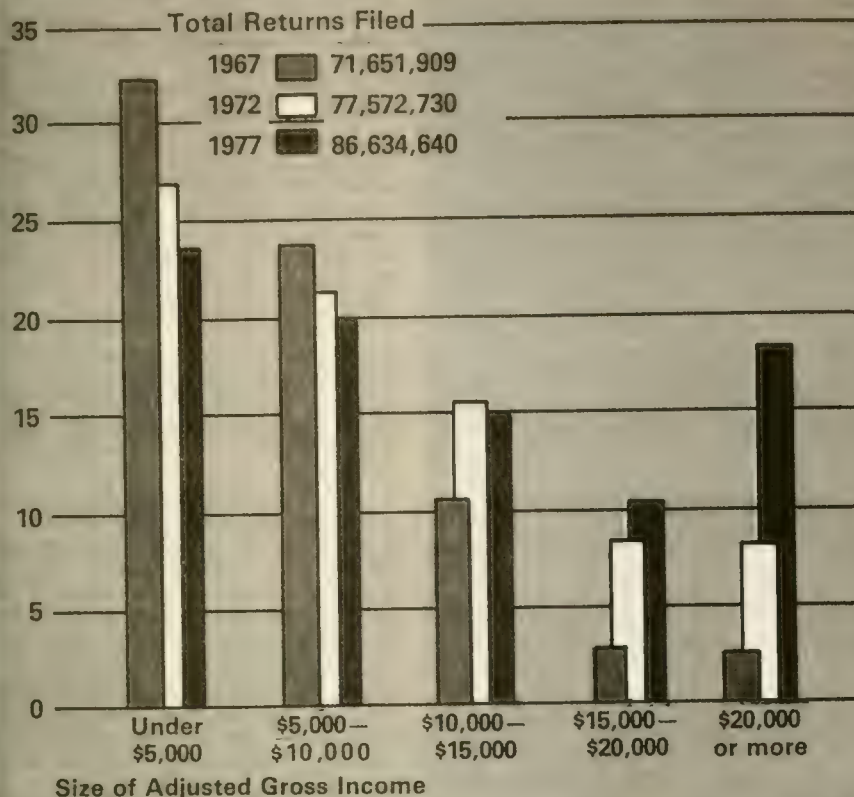
NOTE: Detail may not add to total because of rounding.



Chart 1A.

# Number of returns filed by size of adjusted gross income 1967, 1972, and 1977

Millions of Returns



provisions of Keogh plans. For tax years beginning with 1975, eligible individuals were allowed to contribute to such plans the lesser of \$1,500 or 15 percent of their "earned income," and they could deduct their contributions from gross income to arrive at adjusted gross income.

The Tax Reform Act of 1976 mandated that, for tax years beginning after 1976, an individual could also set up an account for a nonworking spouse. The total deduction from gross income in this instance was limited to the smallest of (1) \$1,750, (2) 15 percent of the working spouse's earned income, or (3) twice the smaller amount contributed to either spouse's IRA, thus making it advantageous to contribute the same amount to each IRA.

Table 1E presents information on the various types of individual retirement accounts classified by size of adjusted gross income. A graphic display of the percent of individuals covered under each type of individual retirement account is shown in chart 1B. It should be noted that the statistics

in this report reflect only the number of returns with a deduction for an IRA contribution, rather than the number of accounts, for Tax Year 1977. Additional information on all accounts in existence in 1976, whether or not contributions were made to these accounts, are available in the *Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements*.

## Disability Income Exclusion

For Tax Years 1975 and earlier, employees were allowed to exclude from salaries and wages up to \$5,200 (not to exceed \$100 per week) for periods of absence due to injury or sickness. The Tax Reform Act of 1976 abolished this "sick pay" exclusion and, instead, provided for a much more restrictive "disability income" exclusion, available only to persons under age 65 who were totally and permanently disabled. This disability income exclusion was further restricted by a phase-out provision for taxpayers whose adjusted gross income (before sub-

tracting this exclusion) exceeded \$15,000, and was eliminated entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of married couples where both spouses were eligible for the exclusion).

This provision of the Tax Reform Act of 1976 was later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, taxpayers who wished to compute their tax liability using the more liberal provisions of the former sick pay exclusion had to file amended returns in order to obtain a tax refund. The data for Tax Year 1977, therefore, represent the first statistics tabulated for the "disability income exclusion" where all taxpayers used the same method for computing the exclusion. Statistics detailing the computation of the disability income exclusion are presented in table 1F.

## Income Earned Abroad

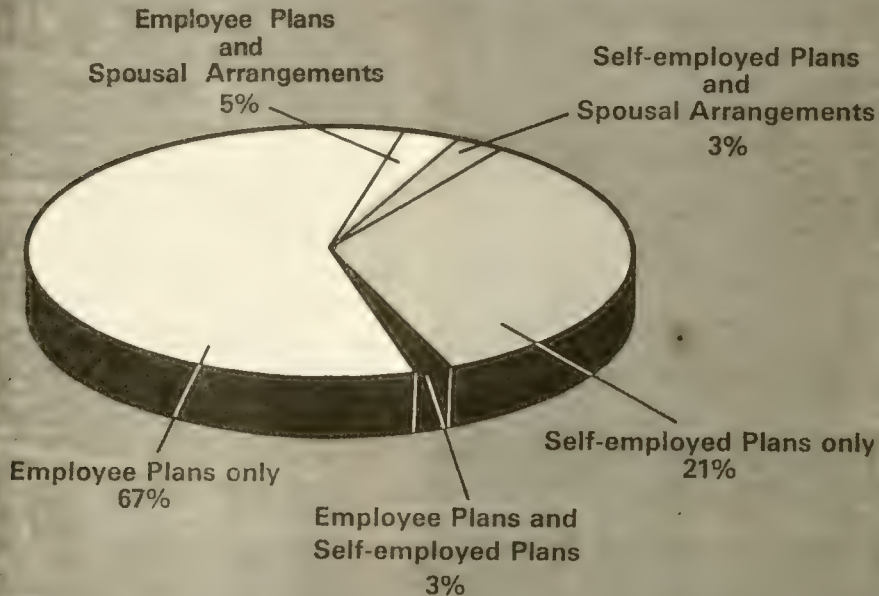
The Tax Reform Act of 1976 contained a provision designed to increase the taxes paid by persons living and working abroad. Previously, these taxpayers had been able to exempt from taxation the first \$20,000 or \$25,000 (depending on the amount of time spent abroad) of "earned income." (For the definition of "earned income," see "Income Earned Abroad" in section 6, Explanation of Terms.) Under the 1976 Act, this exemption amount was decreased to \$15,000 (\$20,000 for employees of charitable organizations) and, in addition, the method of computing the tax on the remaining income was changed, primarily by applying higher tax rates to it. This provision was later postponed until Tax Year 1977 by the Tax Reduction and Simplification Act of 1977 and further postponed, as well as revised, by the Foreign Earned Income Act of 1978. Even though the rules introduced by the 1976 Act were actually no longer in effect as a result of the later legislation, no attempt was made to obtain data from amended returns because of processing difficulties and timeliness. Therefore, the data shown in this report reflect only the rules in effect when the returns were originally filed. (Further details on the computation of tax on these returns are shown in section 3, Tax Computation and Tax Rates, of this report.)



Chart 1B

## Returns with payments to an individual retirement account

Percent of individuals covered by type of plan.



NOTE: 1% of all returns filed with payments to an Individual Retirement Account did not indicate the type of plan under which the individuals were covered.

#### High-Income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes," as well as "the number of such individuals... who owe no Federal income tax." The law specified that, in addition to adjusted gross income, three additional income concepts were to be used as classifiers: adjusted gross income plus excluded tax preferences; adjusted gross income less investment interest; and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment interest were available in a pure form from the tax return. In the case of excluded tax preferences (amounts of income or deductions afforded special tax treatment) only two were available for all taxpayers: the dividend exclusion of up to \$100 per taxpayer receiving qualified dividends and the capital gains

exclusion, equal to one-half or the excess of net long-term capital gains over net short-term capital losses. If the sum of the excluded capital gains plus other tax preferences (which were subject to the additional tax for tax preferences, i.e., the "minimum tax") exceeded \$10,000 (\$5,000 in the case of married persons filing separate returns), the taxpayer was required to file a Form 4625 to compute the additional tax. For such taxpayers, the "tax preferences excluded from adjusted gross income," as tabulated in table 1.6, also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and property subject to a lease over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; amounts set aside

as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years.

One tax preference item from Form 4625 that was not included was the itemized deduction tax preference. In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but rather was a deduction from adjusted gross income in arriving at taxable income. Therefore, it did not qualify as a "tax preference excluded from adjusted gross income" for purposes of this report and was thus not applicable to any of the three income concepts.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which gave various sources of income more nearly equal treatment, i.e., to include the full amount of each type of income, before any of the exclusions or deductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes and deducted the interest on the borrowed money as part of their itemized deductions. This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business receipts and included only the net amount in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses), just as it included the "net" amount of business or farm income.

Since most taxpayers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted other than the amount reported on



## 1C.—All Returns and Nontaxable Returns by Size of Adjusted Gross Income, 1969—1977

(All figures are estimates based on samples)

Size of adjusted gross income	All returns			Nontaxable returns			All returns			Nontaxable returns			All returns			Nontaxable returns		
	Number			Percent of all returns			Number			Percent of all returns			Number			Percent of all returns		
	1969			1970			1971			1972			1973			1974		
<b>Total</b>	<b>75,834,388</b>	<b>12,112,994</b>	<b>16.0</b>	<b>74,279,831</b>	<b>14,962,460</b>	<b>20.1</b>	<b>74,576,407</b>	<b>14,660,035</b>	<b>19.7</b>	<b>77,572,730</b>	<b>16,703,713</b>	<b>21.5</b>	<b>80,692,587</b>	<b>16,425,425</b>	<b>20.4</b>	<b>83,340,190</b>	<b>16,005,423</b>	<b>19.2</b>
Under \$5,000	31,405,265	11,708,022	37.3	28,308,034	14,493,251	51.2	27,155,048	14,002,305	51.6	26,963,312	15,738,952	58.4	27,037,618	15,491,830	57.3	26,766,673	15,046,441	56.2
Under \$10,000	22,657,528	364,981	1.6	22,303,067	429,624	1.9	21,443,479	602,100	2.8	21,175,854	850,252	4.0	20,581,732	797,608	3.9	20,586,617	797,997	3.9
Under \$15,000	13,649,392	23,993	0.2	14,106,019	25,118	0.2	14,604,270	37,416	0.3	15,364,155	79,852	0.5	15,804,109	77,445	0.5	15,670,258	104,725	0.7
Under \$20,000	4,721,696	7,720	0.2	5,538,453	8,553	0.1	6,453,851	7,834	0.1	7,773,413	18,266	0.2	9,091,001	33,242	0.4	10,071,087	25,517	0.3
Under \$25,000	1,536,601	2,993	0.2	1,909,167	2,816	0.2	2,377,638	4,476	0.2	3,093,728	6,388	0.2	3,943,893	9,769	0.3	4,944,795	12,290	0.3
Under \$30,000	645,888	857	0.1	768,235	1,759	0.2	968,565	1,642	0.2	1,266,377	4,734	0.4	1,741,991	5,131	0.3	2,259,928	5,881	0.3
Under \$50,000	807,497	2,204	0.3	918,186	2,002	0.2	1,077,844	2,884	0.3	1,337,578	3,254	0.2	1,759,837	7,312	0.4	2,173,868	8,939	0.4
Under \$100,000	328,410	1,479	0.5	350,978	937	0.3	404,692	1,078	0.3	489,677	1,590	0.3	596,663	2,466	0.4	700,528	2,667	0.4
Under \$200,000	63,605	445	0.7	62,467	289	0.5	72,856	218	0.3	91,707	317	0.4	110,176	458	0.4	135,304	722	0.5
Under \$500,000	14,786	188	1.3	12,830	90	0.7	15,089	67	0.4	19,233	88	0.5	21,929	142	0.7	26,842	196	0.7
Under \$1,000,000	2,509	60	2.4	1,751	18	1.0	2,192	12	0.6	2,666	14	0.5	2,635	15	0.6	3,194	36	1.1
\$1,000 or more	1,211	52	4.3	642	3	0.5	883	3	0.3	1,030	6	0.6	903	7	0.8	1,096	12	1.1
	1975			1976			1977											
<b>Total</b>	<b>82,229,332</b>	<b>20,738,595</b>	<b>25.2</b>	<b>84,670,389</b>	<b>20,249,022</b>	<b>24.0</b>	<b>86,634,640</b>	<b>22,253,502</b>	<b>25.7</b>	<b>82,229,332</b>	<b>20,738,595</b>	<b>25.2</b>	<b>84,670,389</b>	<b>20,249,022</b>	<b>24.0</b>	<b>86,634,640</b>	<b>22,253,502</b>	<b>25.7</b>
Under \$5,000	24,901,853	17,734,874	71.2	23,935,751	17,127,463	71.6	23,262,635	18,312,713	78.7	24,901,853	17,734,874	71.2	23,935,751	17,127,463	71.6	23,262,635	18,312,713	78.7
Under \$10,000	19,952,914	2,614,553	13.1	19,892,956	2,757,467	13.9	19,342,819	3,467,855	17.9	19,952,914	2,614,553	13.1	19,892,956	2,757,467	13.9	19,342,819	3,467,855	17.9
Under \$15,000	14,963,680	239,408	1.6	14,551,350	222,449	1.5	14,299,206	284,787	2.0	14,963,680	239,408	1.6	14,551,350	222,449	1.5	14,299,206	284,787	2.0
Under \$20,000	10,353,534	93,206	0.9	11,197,191	70,151	0.6	11,404,973	95,064	0.8	10,353,534	93,206	0.9	11,197,191	70,151	0.6	11,404,973	95,064	0.8
Under \$25,000	5,598,117	27,110	0.5	6,649,622	31,095	0.5	7,766,714	40,132	0.5	5,598,117	27,110	0.5	6,649,622	31,095	0.5	7,766,714	40,132	0.5
Under \$30,000	2,744,255	10,321	0.4	3,629,532	17,107	0.5	4,354,040	20,747	0.5	2,744,255	10,321	0.4	3,629,532	17,107	0.5	4,354,040	20,747	0.5
Under \$50,000	2,747,618	13,145	0.5	3,639,050	19,550	0.5	4,784,916	25,032	0.5	2,747,618	13,145	0.5	3,639,050	19,550	0.5	4,784,916	25,032	0.5
Under \$100,000	781,406	4,984	0.6	948,034	3,180	0.3	1,140,784	6,588	0.6	781,406	4,984	0.6	948,034	3,180	0.3	1,140,784	6,588	0.6
Under \$200,000	152,349	734	0.5	185,142	492	0.3	225,150	524	0.2	152,349	734	0.5	185,142	492	0.3	225,150	524	0.2
Under \$500,000	29,193	204	0.7	36,357	60	0.2	46,386	55	0.1	29,193	204	0.7	36,357	60	0.2	46,386	55	0.1
Under \$1,000,000	3,289	44	1.3	4,047	**	0.2	5,232	**	0.1	3,289	44	1.3	4,047	**	0.2	5,232	**	0.1
\$1,000 or more	1,124	12	1.1	1,357	**	**	1,785	**	**	1,124	12	1.1	1,357	**	**	1,785	**	**

Intifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.  
 NOTE: Detail may not add to total because of rounding.

separate "home mortgage interest" line as being potential investment interest. However, the data were tabulated for purposes of table 1.6 as investment interest because the amount of investment interest was limited so as not to exceed the amount of investment interest (interest received, dividends, and capital gains) included in the taxpayer's total income, as described below.

Since four different income concepts were used for table 1.6, and since these concepts contain differing amounts of investment interest, the investment interest concept was limited depending on the income concept being tabulated. For those income concepts which did not include tax preferences (adjusted gross income and taxable gross income less invest-

ment interest), dividends after exclusion and one-half of the excess of net long-term capital gains over short-term capital losses were used as the basis for computing investment interest expenses. However, for those income concepts which included tax preferences (adjusted gross income plus excluded tax preferences and expanded income), dividends before exclusion and the full amount of net long-term capital gains were used. A step-by-step description of this computation is shown under "Investment Interest" in section 6, Explanation of Terms.

Table 1D shows the shifts in income class that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from

making both adjustments. Depending on which income concept is used, the number of "high-income nontaxables" (returns with total income of \$200,000 or more and no "total income tax") varied from 52 (based on adjusted gross income minus investment interest) to 95 (based on adjusted gross income plus excluded tax preferences).

In addition to the data presented in this report, a detailed analysis, based on all 1977 tax returns in the *Statistics of Income* sample, showing the reasons for nontaxability and "near" nontaxability will be available later this year from the Office of Tax Analysis, U.S. Department of the Treasury, Washington, DC 20220.



Table 1D.—Number of Nontaxable Returns, Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Size of income under alternative concepts	Total	Size of adjusted gross income			
		Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>Total number of returns</b> .....	<b>22,253,502</b>	<b>22,246,330</b>	<b>6,588</b>	<b>524</b>	<b>60</b>
<b>Size of Expanded Income</b>					
Under \$50,000 .....	22,245,964	22,245,637	293	32	**3
\$50,000 under \$100,000 .....	7,001	655	**6,277	70	..
\$100,000 under \$200,000 .....	452	23	**	422	5
\$200,000 or more .....	85	15	18	—	52
<b>Size of Adjusted Gross Income Plus Excluded Tax Preferences</b>					
Under \$50,000 .....	22,245,430	22,245,430	—	—	—
\$50,000 under \$100,000 .....	7,401	857	6,544	—	—
\$100,000 under \$200,000 .....	576	28	25	**524	..
\$200,000 or more .....	95	15	19	—	60
<b>Size of Adjusted Gross Income Less Investment Interest</b>					
Under \$50,000 .....	22,246,784	22,246,330	420	32	**3
\$50,000 under \$100,000 .....	6,239	—	6,168	70	..
\$100,000 under \$200,000 .....	427	—	—	422	5
\$200,000 or more .....	52	—	—	—	52

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.  
NOTE: Detail may not add to total because of rounding.

Table 1E.—Returns With Payments to an Individual Retirement Account: Number of Returns and Number of Covered Individuals, by Type of Plan and Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of covered individuals	Amount deducted	Salaries and wages		Total net profit less loss from business activities <sup>1</sup>	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All Returns With Payments to an Individual Retirement Account</b>							
<b>Total</b> .....	<b>2,002,833</b>	<b>2,300,303</b>	<b>2,457,708</b>	<b>1,722,103</b>	<b>38,517,444</b>	<b>900,655</b>	<b>13,142,697</b>
Under \$5,000 .....	40,624	42,476	31,670	22,760	139,657	14,564	—37,519
\$5,000 under \$10,000 .....	180,846	187,691	145,366	136,522	1,078,051	91,004	373,790
\$10,000 under \$15,000 .....	290,023	306,879	298,557	248,673	2,805,547	110,054	729,253
\$15,000 under \$20,000 .....	308,711	351,850	338,624	271,266	4,164,051	129,245	1,079,142
\$20,000 or more .....	1,182,629	1,411,407	1,643,491	1,042,882	30,330,138	555,788	10,998,030
<b>Returns with employee plans only</b>							
<b>Total</b> .....	<b>1,399,095</b>	<b>1,549,208</b>	<b>1,692,294</b>	<b>1,394,055</b>	<b>34,075,878</b>	<b>353,582</b>	<b>1,270,089</b>
Under \$5,000 .....	20,283	21,931	13,431	20,283	128,047	4,342	—59,423
\$5,000 under \$10,000 .....	114,677	114,677	89,898	113,954	958,530	27,569	—49,738
\$10,000 under \$15,000 .....	213,780	223,003	219,375	213,647	2,629,895	35,391	16,546
\$15,000 under \$20,000 .....	214,751	231,308	229,338	212,800	3,612,455	43,986	88,019
\$20,000 or more .....	835,604	958,289	1,140,252	833,371	26,746,951	242,294	1,274,683
<b>Returns with employee plans and spousal arrangements</b>							
<b>Total</b> .....	<b>60,177</b>	<b>120,354</b>	<b>95,738</b>	<b>59,603</b>	<b>1,788,937</b>	<b>25,485</b>	<b>85,404</b>
Under \$5,000 .....	*145	*290	*254	*145	*6,256	*120	*—11,213
\$5,000 under \$10,000 .....	*2,287	*4,574	*4,002	*2,287	*37,800	—	—
\$10,000 under \$15,000 .....	*3,729	*7,458	*4,044	*3,331	*25,517	*3,470	*—17,888
\$15,000 under \$20,000 .....	12,755	25,510	19,715	12,755	208,860	4,616	*3,491
\$20,000 or more .....	41,261	82,522	67,722	41,085	1,510,505	17,279	111,013
<b>Returns with self-employed plans only</b>							
<b>Total</b> .....	<b>470,794</b>	<b>485,250</b>	<b>541,599</b>	<b>219,770</b>	<b>1,971,247</b>	<b>452,291</b>	<b>9,892,061</b>
Under \$5,000 .....	20,183	20,229	17,969	2,320	4,948	10,089	36,129
\$5,000 under \$10,000 .....	61,618	63,912	49,333	18,495	68,081	61,171	414,401
\$10,000 under \$15,000 .....	69,435	70,260	69,865	30,141	137,875	68,114	701,220
\$15,000 under \$20,000 .....	70,410	73,442	74,395	37,756	245,660	70,151	898,864
\$20,000 or more .....	249,148	257,407	330,037	131,058	1,513,683	242,766	7,841,448
<b>Returns with self-employed plans and spousal arrangements</b>							
<b>Total</b> .....	<b>30,652</b>	<b>61,304</b>	<b>50,622</b>	<b>6,565</b>	<b>33,904</b>	<b>30,585</b>	<b>1,154,730</b>
Under \$5,000 .....	..	..	..	..	..	..	..
\$5,000 under \$10,000 .....	**1,137	**2,274	**1,150	*858	*996	**1,137	**9,106
\$10,000 under \$15,000 .....	1,525	3,050	2,444	—	—	1,525	20,184
\$15,000 under \$20,000 .....	3,377	6,754	5,291	*537	*670	3,377	58,544
\$20,000 or more .....	24,613	49,226	41,737	5,370	32,238	24,546	1,066,897
<b>Returns with both employee plans and self-employed plans</b>							
<b>Total</b> .....	<b>32,052</b>	<b>64,104</b>	<b>69,018</b>	<b>32,047</b>	<b>416,287</b>	<b>31,555</b>	<b>698,505</b>
Under \$5,000 .....	*5	*10	*8	*5	*299	*5	*—1,031
\$5,000 under \$10,000 .....	*399	*798	*853	*399	*5,067	*399	*—992
\$10,000 under \$15,000 .....	*1,431	*2,862	*2,644	*1,431	*8,438	*1,431	*9,360
\$15,000 under \$20,000 .....	4,598	9,196	8,266	4,598	38,928	4,598	41,456
\$20,000 or more .....	25,619	51,238	57,248	25,614	363,555	25,122	649,713
<b>Type of plan not specified</b>							
<b>Total</b> .....	<b>10,083</b>	<b>20,083</b>	<b>8,438</b>	<b>10,063</b>	<b>231,190</b>	<b>7,157</b>	<b>41,907</b>
Under \$5,000 .....	*7	*14	*7	*7	*107	*7	*—1,608
\$5,000 under \$10,000 .....	*729	*1,458	*133	*729	*6,577	*729	*—639
\$10,000 under \$15,000 .....	*123	*246	*185	*123	*3,822	*123	*—169
\$15,000 under \$20,000 .....	*2,820	*5,640	*1,619	*2,820	*57,478	*2,517	*—11,231
\$20,000 or more .....	6,384	12,725	6,495	6,384	163,206	3,781	54,275

<sup>1</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

<sup>2</sup>Includes business and profession, farm, partnership, and Small Business Corporation net profit less loss.

NOTE: Detail may not add to total because of rounding.



Table 1E—Returns With Disability Income Payments: Computation of Disability Income Exclusion

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Total disability payments					Adjusted gross income phaseout		Disability income exclusion	
	Number of returns	Number of qualified individuals	Amount of payments	Maximum qualified for exclusion	Adjusted gross income less deficit	Number of returns	Amount of phaseout	Number of returns	Amount of exclusion
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total</b> .....	<b>314,541</b>	<b>317,756</b>	<b>1,504,589</b>	<b>1,193,859</b>	<b>2,143,509</b>	<b>59,088</b>	<b>103,271</b>	<b>306,742</b>	<b>1,090,587</b>
Under \$2,000 .....	85,867	85,867	397,419	367,496	64,629	—	—	85,867	367,496
2,000 under \$4,000 .....	33,076	38,020	180,918	149,584	104,938	—	—	33,076	149,584
4,000 under \$6,000 .....	45,516	45,516	241,520	185,219	224,314	—	—	45,516	185,219
6,000 under \$8,000 .....	35,494	35,494	142,274	105,889	243,511	—	—	35,494	105,889
8,000 under \$10,000 .....	25,225	25,271	113,147	90,871	222,724	—	—	25,225	90,795
10,000 under \$15,000 .....	64,518	65,222	337,332	212,377	785,618	36,861	39,774	64,518	172,604
15,000 under \$20,000 .....	18,651	18,651	65,553	58,249	309,430	16,959	39,562	15,207	16,687
20,000 under \$25,000 .....	*1,134	*1,134	*2,813	*2,758	*25,032	*1,134	*2,758	—	—
25,000 or more .....	5,060	4,581	23,612	23,605	163,314	4,049	21,102	*1,839	*2,503

Estimate should be used with caution because of the small number of sample returns on which it is based.  
OTE: Detail may not add to total because of rounding.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

Figures are estimates based on samples—money amounts are in thousands of dollars

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total	Average (Dollars)			Amount	Percent of total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Size of Adjusted Gross Income</b>										
<b>Total</b> .....	<b>86,834,640</b>	<b>100.0</b>	<b>1,158,492,225</b>	<b>100.0</b>	<b>13,372</b>	<b>64,381,138</b>	<b>100.0</b>	<b>1,097,704,069</b>	<b>100.0</b>	
Adjusted gross income .....	568,408	0.7	—7,284,645	—	—12,816	7,117	( <sup>1</sup> )	—508,049	( <sup>1</sup> )	—
Under \$1,000 .....	3,992,141	4.6	2,361,383	0.2	592	737	( <sup>1</sup> )	489	( <sup>1</sup> )	—
1,000 under \$2,000 .....	5,148,904	5.9	7,668,941	0.7	1,489	58,103	0.1	89,318	( <sup>1</sup> )	—
2,000 under \$3,000 .....	4,798,351	5.5	11,975,049	1.0	2,496	131,171	0.2	343,874	( <sup>1</sup> )	—
3,000 under \$4,000 .....	4,424,133	5.1	15,399,670	1.3	3,481	2,092,680	3.3	7,501,514	( <sup>1</sup> )	0.7
4,000 under \$5,000 .....	4,330,700	5.0	19,497,748	1.7	4,502	2,660,114	4.1	12,007,291	( <sup>1</sup> )	1.1
5,000 under \$6,000 .....	4,243,127	4.9	23,347,826	2.0	5,503	2,875,881	4.5	15,851,805	( <sup>1</sup> )	1.4
6,000 under \$7,000 .....	4,302,342	5.0	27,974,727	2.4	6,502	3,203,035	5.0	20,870,704	( <sup>1</sup> )	1.9
7,000 under \$8,000 .....	3,761,243	4.3	28,152,970	2.4	7,485	3,229,815	5.0	24,201,587	( <sup>1</sup> )	2.2
8,000 under \$9,000 .....	3,566,928	4.1	30,238,864	2.6	8,478	3,274,712	5.1	27,777,653	( <sup>1</sup> )	2.5
9,000 under \$10,000 .....	3,469,179	4.0	32,946,589	2.8	9,497	3,291,521	5.1	31,277,870	( <sup>1</sup> )	2.8
10,000 under \$11,000 .....	3,206,175	3.7	33,653,826	2.9	10,497	3,102,307	4.8	32,568,970	( <sup>1</sup> )	3.0
11,000 under \$12,000 .....	2,887,860	3.3	33,179,004	2.9	11,489	2,831,596	4.4	32,536,132	( <sup>1</sup> )	3.0
12,000 under \$13,000 .....	2,897,879	3.3	36,188,225	3.1	12,488	2,848,224	4.4	35,567,372	( <sup>1</sup> )	3.2
13,000 under \$14,000 .....	2,787,148	3.2	37,604,797	3.2	13,492	2,745,624	4.3	37,043,528	( <sup>1</sup> )	3.4
14,000 under \$15,000 .....	2,520,144	2.9	36,518,185	3.2	14,491	2,486,668	3.9	36,033,551	( <sup>1</sup> )	3.3
15,000 under \$20,000 .....	11,404,973	13.2	198,020,323	17.1	17,363	11,309,909	17.6	196,382,492	( <sup>1</sup> )	17.9
20,000 under \$25,000 .....	7,726,714	9.0	173,176,297	14.9	22,297	7,726,582	12.0	172,292,728	( <sup>1</sup> )	15.7
25,000 under \$30,000 .....	4,354,040	5.0	118,765,196	10.3	27,277	4,333,293	6.7	118,189,722	( <sup>1</sup> )	10.8
30,000 under \$50,000 .....	4,784,916	5.5	174,741,480	15.1	36,519	4,759,884	7.4	173,820,130	( <sup>1</sup> )	15.8
50,000 under \$100,000 .....	1,140,784	1.3	74,931,625	6.5	65,684	1,134,196	1.8	74,510,075	( <sup>1</sup> )	6.8
100,000 under \$200,000 .....	225,150	0.3	29,460,853	2.5	130,850	224,626	0.3	29,392,997	( <sup>1</sup> )	2.7
200,000 under \$500,000 .....	46,386	0.1	12,879,068	1.1	277,650	46,331	0.1	12,863,587	( <sup>1</sup> )	1.2
500,000 under \$1,000,000 .....	5,232	( <sup>1</sup> )	3,477,411	0.3	664,643	**7,012	( <sup>1</sup> )	3,474,881	( <sup>1</sup> )	0.3
1,000,000 or more .....	1,785	( <sup>1</sup> )	3,616,814	0.3	2,026,226	—	( <sup>1</sup> )	3,613,870	( <sup>1</sup> )	0.3

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income*			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—		Average income tax (Dollars)	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Size of Adjusted Gross Income</b>											
<b>Total</b> .....	<b>64,382,838</b>	<b>905,858,073</b>	<b>100.0</b>	<b>64,344,844</b>	<b>158,473,908</b>	<b>100.0</b>	<b>159,796,824</b>	<b>100.0</b>	<b>17.6</b>	<b>14.8</b>	<b>2,482</b>
adjusted gross income	—	—	—	*225	*660	( <sup>1</sup> )	50,381	( <sup>1</sup> )	—	—	7,079
under \$1,000	—	—	—	—	—	—	1,699	( <sup>1</sup> )	—	347.4	2,305
100 under \$2,000	58,004	159,696	( <sup>1</sup> )	57,997	3,227	( <sup>1</sup> )	3,601	( <sup>1</sup> )	2.3	4.0	62
100 under \$3,000	128,151	348,820	( <sup>1</sup> )	130,600	15,536	( <sup>1</sup> )	17,204	( <sup>1</sup> )	5.0	5.0	131
100 under \$4,000	2,091,642	5,984,372	0.7	2,091,452	136,628	0.1	139,434	0.1	2.3	1.9	67
100 under \$5,000	2,660,061	9,779,154	1.1	2,659,377	497,996	0.3	499,256	0.3	5.1	4.2	188
100 under \$6,000	2,875,856	13,072,226	1.4	2,874,876	864,133	0.5	865,523	0.5	6.6	5.5	301
100 under \$7,000	3,203,020	17,273,317	1.9	3,202,972	1,333,502	0.8	1,333,939	0.8	7.7	6.4	416
100 under \$8,000	3,229,400	19,639,012	2.2	3,228,992	1,639,409	1.0	1,641,673	1.0	8.4	6.8	508
100 under \$9,000	3,272,648	22,426,268	2.5	3,272,074	2,075,872	1.3	2,082,016	1.3	9.3	7.5	636
100 under \$10,000	3,291,364	25,142,308	2.8	3,290,264	2,480,317	1.6	2,482,111	1.6	9.9	7.9	754
1,000 under \$11,000	3,102,226	26,391,763	2.9	3,101,714	2,779,250	1.8	2,783,486	1.7	10.5	8.5	897
1,000 under \$12,000	2,831,587	26,473,509	2.9	2,830,081	2,952,445	1.9	2,954,653	1.8	11.2	9.1	1,043
1,000 under \$13,000	2,848,148	29,269,311	3.2	2,847,415	3,514,883	2.2	3,516,936	2.2	12.0	9.9	1,235
1,000 under \$14,000	2,745,344	30,532,203	3.4	2,744,782	3,787,840	2.4	3,791,847	2.4	12.4	10.2	1,381
1,000 under \$15,000	2,486,147	29,655,200	3.3	2,486,106	3,790,867	2.4	3,793,252	2.4	12.8	10.5	1,525
1,000 under \$20,000	11,309,580	162,445,473	17.9	11,306,453	22,945,432	14.5	22,963,522	14.4	14.1	11.7	2,030
1,000 under \$25,000	7,726,712	143,266,562	15.8	7,724,263	23,030,985	14.5	23,055,055	14.4	16.1	13.4	2,984
1,000 under \$30,000	4,333,116	96,359,946	10.9	4,331,755	17,738,080	11.2	17,781,136	11.1	18.1	15.0	4,103
1,000 under \$50,000	4,759,956	144,101,751	15.9	4,755,963	31,341,055	19.8	31,529,991	19.7	21.9	18.1	6,624
1,000 under \$100,000	1,133,702	61,493,218	6.8	1,131,094	19,085,926	12.0	19,391,290	12.1	31.5	26.0	17,097
1,000 under \$200,000	224,311	24,284,581	2.7	223,737	10,033,139	6.3	10,253,683	6.4	42.3	34.9	45,648
1,000 under \$500,000	48,229	10,380,425	1.1	48,104	5,180,911	3.3	5,382,213	3.4	51.8	41.8	116,169
1,000 under \$1,000,000	5,205	2,677,733	0.3	5,177	1,525,581	1.0	1,620,484	1.0	60.5	46.6	309,903
1,000,000 or more	1,768	2,723,226	0.3	1,767	1,720,008	1.1	1,862,439	1.2	68.4	51.5	1,044,554

\*Notes at end of table.



## Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (Dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Cumulated From Smallest Size of Adjusted Gross Income</b>									
No adjusted gross income	568,406	0.7	—7,284,645	—	—12,816	7,117	(1)	—508,049	—
\$1 under \$1,000	3,892,141	4.6	2,381,383	0.2	592	737	(1)	489	(1)
\$1 under \$2,000	9,141,045	10.6	10,030,324	0.9	1,097	58,840	0.1	89,807	(1)
\$1 under \$3,000	13,939,396	16.1	22,005,373	1.9	1,579	190,011	0.3	433,681	(1)
\$1 under \$4,000	18,363,529	21.2	37,405,043	3.2	2,037	2,282,691	3.5	7,935,194	0.7
\$1 under \$5,000	22,694,229	26.2	56,902,790	4.9	2,507	4,942,805	7.7	19,942,485	1.8
\$1 under \$6,000	26,837,356	31.1	80,250,616	6.9	2,979	7,818,686	12.1	35,794,290	3.3
\$1 under \$7,000	31,239,698	36.1	108,225,343	9.3	3,464	11,021,721	17.1	56,664,994	5.2
\$1 under \$8,000	35,000,941	40.4	136,378,313	11.7	3,896	14,251,536	22.1	80,866,562	7.4
\$1 under \$9,000	38,567,869	44.5	166,617,177	14.3	4,320	17,526,520	27.2	108,644,214	9.9
\$1 under \$10,000	42,037,048	48.5	199,563,766	17.1	4,747	20,817,769	32.3	139,922,085	12.7
\$1 under \$11,000	45,243,223	52.2	233,217,592	20.0	5,155	23,920,078	37.2	172,491,055	15.7
\$1 under \$12,000	48,131,083	55.6	266,396,596	22.9	5,535	26,751,672	41.6	205,027,187	18.7
\$1 under \$13,000	51,028,962	58.9	302,584,821	26.0	5,930	29,598,886	46.0	240,594,558	21.9
\$1 under \$14,000	53,818,110	62.1	340,189,618	29.2	6,321	32,345,520	50.2	277,638,086	25.3
\$1 under \$15,000	56,336,254	65.0	376,707,803	32.3	6,687	34,832,188	54.1	313,671,637	28.6
\$1 under \$20,000	67,741,227	78.2	574,728,127	49.3	8,484	46,142,097	71.7	510,054,129	46.4
\$1 under \$25,000	75,507,941	87.2	747,904,424	64.2	9,905	53,868,679	83.7	682,346,857	62.1
\$1 under \$30,000	79,861,981	92.2	868,669,619	74.3	10,852	58,201,972	90.4	800,536,579	72.9
\$1 under \$50,000	84,646,897	97.7	1,041,411,099	89.3	12,303	62,961,856	97.8	974,356,709	88.7
\$1 under \$100,000	85,787,681	99.0	1,116,342,725	95.8	13,013	64,096,052	99.6	1,048,866,783	95.5
\$1 under \$200,000	86,012,831	99.3	1,145,803,577	98.3	13,321	64,320,678	99.9	1,078,259,781	98.2
\$1 under \$500,000	86,059,217	99.3	1,158,682,646	99.4	13,464	64,367,009	100.0	1,091,123,368	99.4
\$1 under \$1,000,000	86,064,449	99.3	1,162,160,056	99.7	13,503	64,370,000	100.0	1,094,598,248	99.7
Returns with adjusted gross income	86,066,234	99.3	1,165,776,870	100.0	13,545	**64,374,021	100.0	1,098,212,118	100.0
All returns	86,634,640	100.0	1,158,492,225	100.0	13,372	64,381,138	100.0	1,097,704,069	100.0

Size and accumulated size of adjusted gross income	Taxable returns—Continued									
	Taxable income*			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—		Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	Total	Taxable income	Adjusted gross income less deficit
<b>Cumulated From Smallest Size of Adjusted Gross Income</b>										
No adjusted gross income	—	—	—	*225	*660	(1)	50,381	(1)	—	7,079
\$1 under \$1,000	—	—	—	—	—	—	1,699	(1)	—	2,305
\$1 under \$2,000	58,004	159,696	(1)	57,997	3,227	(1)	5,300	(1)	3.3	90
\$1 under \$3,000	186,155	506,516	0.1	188,587	18,762	(1)	22,504	(1)	4.4	118
\$1 under \$4,000	2,277,797	6,490,888	0.7	2,280,049	155,381	0.1	161,938	0.1	2.5	71
\$1 under \$5,000	4,937,858	16,270,042	1.8	4,939,426	653,387	0.4	661,194	0.4	4.1	134
\$1 under \$6,000	7,813,714	29,342,268	3.2	7,814,302	1,517,520	1.0	1,526,717	1.0	5.2	195
\$1 under \$7,000	11,016,734	46,615,585	5.1	11,017,278	2,851,022	1.8	2,860,656	1.8	6.1	260
\$1 under \$8,000	14,246,134	66,254,596	7.3	14,246,270	4,490,431	2.8	4,502,329	2.8	6.8	316
\$1 under \$9,000	17,518,782	88,680,865	9.8	17,518,344	6,566,303	4.1	6,584,345	4.1	7.4	376
\$1 under \$10,000	20,810,146	113,823,173	12.6	20,808,608	9,046,619	5.7	9,066,456	5.7	8.0	436
\$1 under \$11,000	23,912,372	140,214,935	15.5	23,910,322	11,825,868	7.5	11,849,942	7.4	8.5	495
\$1 under \$12,000	26,743,959	166,688,444	18.4	26,740,403	14,778,314	9.3	14,804,595	9.3	8.9	553
\$1 under \$13,000	29,582,107	195,957,755	21.6	29,587,818	18,293,197	11.5	18,321,531	11.5	9.3	619
\$1 under \$14,000	32,337,451	226,489,959	25.0	32,332,600	22,081,038	13.9	22,113,377	13.8	9.8	684
\$1 under \$15,000	34,823,598	256,145,159	28.3	34,818,706	25,871,904	16.3	25,906,630	16.2	10.1	744
\$1 under \$20,000	46,133,178	418,590,632	46.2	46,125,159	48,817,336	30.8	48,870,152	30.6	11.7	1,059
\$1 under \$25,000	53,859,450	561,857,194	62.0	53,849,422	71,848,021	45.3	71,925,207	45.0	12.8	1,335
\$1 under \$30,000	58,192,566	660,217,140	72.9	58,181,177	89,586,629	56.5	89,706,343	56.2	13.6	1,541
\$1 under \$50,000	62,951,622	804,318,891	88.8	62,936,740	120,927,684	76.3	121,236,333	75.9	15.1	1,926
\$1 under \$100,000	64,085,324	865,812,107	95.6	64,067,834	140,013,610	88.4	140,627,624	88.0	16.2	2,194
\$1 under \$200,000	64,309,635	890,076,888	98.3	64,291,571	150,046,748	94.7	150,881,307	94.5	17.0	2,346
\$1 under \$500,000	64,355,864	900,457,113	99.4	64,337,675	155,227,559	96.0	156,263,520	97.8	17.4	2,428
\$1 under \$1,000,000	64,361,069	903,134,847	99.7	64,342,852	158,753,240	98.9	157,884,004	98.8	17.5	2,453
Returns with adjusted gross income	64,362,838	905,858,073	100.0	64,344,619	158,473,249	100.0	159,746,443	100.0	17.6	2,482
All returns	64,362,838	905,858,073	100.0	64,344,619	158,473,249	100.0	159,746,443	100.0	17.6	2,482

Footnotes at end of table



## Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (Dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Cumulated From Largest Size of Adjusted Gross Income</b>									
\$1,000,000 or more	1,785	( <sup>1</sup> )	3,616,814	0.3	2,026,226	**	( <sup>1</sup> )	3,613,870	0.3
\$500,000 or more	7,017	( <sup>1</sup> )	7,094,225	0.6	1,011,005	**7,012	( <sup>1</sup> )	7,088,751	0.6
\$200,000 or more	53,403	0.1	19,973,293	1.7	374,011	53,343	0.1	19,952,338	1.8
\$100,000 or more	278,553	0.3	49,434,146	4.2	177,468	277,969	0.4	49,345,335	4.5
\$50,000 or more	1,419,337	1.6	124,365,771	10.7	87,622	1,412,165	2.2	123,655,410	11.3
\$30,000 or more	6,204,253	7.2	299,107,251	25.7	48,210	6,172,049	9.6	297,675,540	27.1
\$25,000 or more	10,558,293	12.2	417,872,446	35.8	39,578	10,505,342	16.3	415,665,261	37.9
\$20,000 or more	18,325,007	21.2	591,048,744	50.7	32,254	18,231,924	28.3	588,157,990	53.6
\$15,000 or more	29,729,980	34.3	789,069,067	67.7	26,541	29,541,833	45.9	784,540,482	71.4
\$14,000 or more	32,250,124	37.2	825,587,252	70.8	25,600	32,028,501	49.7	820,574,032	74.7
\$13,000 or more	35,037,272	40.4	863,192,049	74.0	24,636	34,774,125	54.0	857,617,560	78.1
\$12,000 or more	37,935,151	43.8	899,380,274	77.1	23,708	37,622,349	58.4	893,184,932	81.3
\$11,000 or more	40,823,011	47.1	932,559,278	80.0	22,844	40,453,945	62.8	925,721,063	84.3
\$10,000 or more	44,029,186	50.8	966,213,104	82.9	21,945	43,556,252	67.7	958,290,034	87.3
\$9,000 or more	47,498,365	54.8	999,159,693	85.7	21,036	46,847,773	72.8	989,567,904	90.1
\$8,000 or more	51,065,293	58.9	1,029,398,557	88.3	20,158	50,122,485	77.9	1,017,345,557	92.6
\$7,000 or more	54,826,536	63.3	1,057,551,527	90.7	19,289	53,352,300	82.9	1,041,547,124	94.8
\$6,000 or more	58,128,878	68.3	1,085,526,254	93.1	18,359	56,555,335	87.8	1,062,417,826	96.7
\$5,000 or more	63,372,005	73.1	1,108,874,080	95.1	17,498	59,431,216	92.3	1,078,269,633	98.2
\$4,000 or more	67,702,705	78.1	1,128,371,827	96.8	16,667	62,091,330	96.4	1,090,276,924	99.3
\$3,000 or more	72,126,838	83.3	1,143,771,497	98.1	15,858	64,184,010	99.7	1,097,778,438	100.0
\$2,000 or more	76,925,189	88.8	1,155,746,546	99.1	15,024	64,315,181	99.9	1,098,122,312	100.0
\$1,000 or more	82,074,093	94.7	1,163,415,487	99.8	14,175	64,373,284	100.0	1,098,211,630	100.0
\$1 or more	86,066,234	99.3	1,165,776,870	100.0	13,545	64,374,021	100.0	1,098,212,118	100.0
All returns	86,634,640	100.0	1,158,492,225	100.0	13,372	64,381,138	100.0	1,097,704,069	100.0

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income <sup>a</sup>			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (Dollars)
								Total	Taxable income	Adjusted gross income less deficit	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Cumulated From Largest Size of Adjusted Gross Income</b>											
\$1,000,000 or more .....	1,769	2,723,226	0.3	1,767	1,720,008	1.1	1,862,439	1.2	68.4	51.5	1,044,554
\$500,000 or more .....	6,974	5,400,959	0.6	6,944	3,245,589	2.0	3,482,923	2.2	64.5	49.1	496,709
\$200,000 or more .....	53,203	15,781,384	1.7	53,048	8,426,500	5.3	8,865,136	5.5	56.2	44.4	166,191
\$100,000 or more .....	277,514	40,045,965	4.4	276,785	18,459,639	11.6	19,118,819	12.0	47.7	38.7	68,780
\$50,000 or more .....	1,411,216	101,539,181	11.2	1,407,879	37,545,565	23.7	38,510,110	24.1	37.9	31.1	27,270
\$30,000 or more .....	6,170,272	245,640,932	27.1	6,163,442	68,886,620	43.5	70,040,100	43.8	28.5	23.5	11,348
\$25,000 or more .....	10,503,388	344,000,879	38.0	10,495,197	86,625,228	54.7	87,821,236	55.0	25.5	21.1	8,360
\$20,000 or more .....	18,229,660	487,267,441	53.8	18,219,460	109,655,913	69.2	110,876,291	69.4	22.8	18.9	6,081
\$15,000 or more .....	29,539,240	649,712,914	71.7	29,525,913	132,601,345	83.7	133,839,814	83.8	20.6	17.1	4,531
\$14,000 or more .....	32,025,387	679,368,114	75.0	32,012,019	136,392,211	86.1	137,633,066	86.2	20.3	16.8	4,297
\$13,000 or more .....	34,770,731	709,900,317	78.4	34,756,801	140,180,051	88.5	141,424,912	88.5	19.9	16.5	4,067
\$12,000 or more .....	37,618,879	739,169,629	81.6	37,604,216	143,694,935	90.7	144,941,848	90.7	19.6	16.2	3,853
\$11,000 or more .....	40,450,466	765,643,137	84.5	40,434,297	146,647,379	92.5	147,896,501	92.6	19.3	16.0	3,656
\$10,000 or more .....	43,552,692	792,034,900	87.4	43,536,011	149,426,629	94.3	150,679,987	94.3	19.0	15.7	3,459
\$9,000 or more .....	46,844,056	817,177,208	90.2	46,826,275	151,906,316	95.9	153,162,098	95.9	18.7	15.5	3,269
\$8,000 or more .....	50,116,704	839,603,476	92.7	50,098,349	153,982,818	97.2	155,244,114	97.2	18.5	15.3	3,097
\$7,000 or more .....	53,346,104	859,242,488	94.9	53,327,341	155,622,227	98.2	156,885,787	98.2	18.3	15.1	2,941
\$6,000 or more .....	56,549,124	876,515,805	96.8	56,530,317	156,955,729	99.0	158,219,726	99.0	18.1	14.9	2,795
\$5,000 or more .....	59,424,980	889,588,031	98.2	59,405,193	157,819,862	99.6	159,085,249	99.6	17.9	14.8	2,677
\$4,000 or more .....	62,085,041	899,367,184	99.3	62,064,570	158,317,858	99.9	159,584,505	99.9	17.7	14.6	2,570
\$3,000 or more .....	64,176,683	905,351,556	99.9	64,156,022	158,454,486	100.0	159,723,939	100.0	17.6	14.5	2,489
\$2,000 or more .....	64,304,834	905,698,376	100.0	64,286,622	158,470,022	100.0	159,741,143	100.0	17.6	14.5	2,484
\$1,000 or more .....	64,362,838	905,858,073	100.0	64,344,619	158,473,249	100.0	159,744,744	100.0	17.6	14.5	2,482
\$1 or more .....	64,362,838	905,858,073	100.0	64,344,619	158,473,249	100.0	159,746,443	100.0	17.6	14.5	2,482
All returns .....	64,362,838	905,858,073	100.0	64,344,844	158,473,908	100.0	159,796,824	100.0	17.6	14.6	2,482

<sup>a</sup> Estimate should be used with caution because of the small number of sample returns on which it was based.<sup>b</sup> Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.<sup>c</sup> Less than 0.05 percent.<sup>d</sup> Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Itemized deductions		Excess itemized deductions (Amount)	Exemptions (Amount)	Taxable income <sup>1</sup>		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount			Number of returns	Amount						
<b>All returns, total</b>	<b>88,634,640</b>	<b>1,158,492,225</b>	<b>22,896,507</b>	<b>138,519,421</b>	<b>70,549,540</b>	<b>161,382,748</b>	<b>81,674,633</b>	<b>938,968,454</b>	<b>64,344,844</b>	<b>158,473,908</b>	<b>64,381,138</b>	<b>159,796,824</b>	<b>64,381,138</b>	<b>159,796,824</b>
Under \$2,000	9,709,451	2,745,679	87,935	167,017	72,030	10,111,020	5,535,541	3,438,428	58,222	3,886	65,957	55,680	65,957	55,680
\$2,000 under \$4,000	9,222,481	27,374,719	185,209	452,142	170,772	11,100,857	8,635,730	16,900,594	2,222,052	152,164	2,223,851	156,638	2,223,851	156,638
\$4,000 under \$6,000	8,573,827	42,845,573	322,126	2,122,586	502,128	12,341,766	8,472,095	30,244,994	5,534,253	1,362,129	5,535,995	1,364,779	5,535,995	1,364,779
\$6,000 under \$8,000	8,063,985	58,127,697	325,330	2,152,349	823,108	13,016,824	8,009,369	42,423,291	6,431,968	2,972,911	6,432,850	2,975,612	6,432,850	2,975,612
\$8,000 under \$10,000	7,036,107	63,185,453	269,363	3,147,653	1,115,516	12,681,903	7,263,941	49,444,331	6,562,338	4,556,189	6,566,233	4,564,127	6,566,233	4,564,127
\$10,000 under \$12,000	6,094,035	66,832,830	1,036,628	4,335,953	1,560,788	11,624,860	6,067,885	53,667,814	5,931,795	5,731,695	5,933,903	5,738,139	5,933,903	5,738,139
\$12,000 under \$14,000	5,685,027	73,793,022	1,348,138	5,743,904	2,051,736	11,388,319	5,678,995	60,389,994	5,592,197	7,302,724	5,593,848	7,308,793	5,593,848	7,308,793
\$14,000 under \$16,000	5,071,629	76,072,893	1,523,460	6,838,998	2,499,774	11,070,285	5,069,643	62,516,898	5,010,938	8,096,189	5,011,846	8,099,878	5,011,846	8,099,878
\$16,000 under \$18,000	4,735,483	86,344,190	1,809,501	8,530,637	3,195,506	10,894,501	4,732,885	66,331,591	4,695,790	9,189,959	4,696,766	9,200,103	4,696,766	9,200,103
\$18,000 under \$20,000	4,118,005	78,121,425	1,941,576	9,536,396	3,684,219	9,915,961	4,117,639	64,527,115	4,085,631	9,450,151	4,087,965	9,456,793	4,087,965	9,456,793
\$20,000 under \$25,000	3,766,714	173,176,297	4,677,418	24,463,609	10,018,927	13,388,041	3,763,984	143,809,182	7,724,263	23,030,685	7,726,582	23,035,055	7,726,582	23,035,055
\$25,000 under \$30,000	4,354,040	118,765,196	3,180,355	18,681,660	8,741,432	11,341,020	4,351,779	98,689,390	4,331,755	17,738,608	4,333,293	17,781,136	4,333,293	17,781,136
\$30,000 under \$50,000	4,784,816	174,741,460	4,139,790	30,420,527	17,453,949	12,620,465	4,781,564	144,701,314	4,755,563	31,341,055	4,759,884	31,529,991	4,759,884	31,529,991
\$50,000 under \$100,000	1,140,784	74,931,625	1,068,561	13,399,147	10,074,005	3,137,857	1,139,324	61,753,339	1,131,094	19,085,926	1,134,196	19,391,290	1,134,196	19,391,290
\$100,000 under \$200,000	225,150	29,460,853	218,491	5,207,259	4,528,005	635,308	224,820	24,310,845	223,737	5,180,911	224,626	10,253,683	224,626	10,253,683
\$200,000 under \$500,000	46,986	12,879,068	45,694	2,514,624	2,373,932	123,821	46,272	10,988,571	46,104	1,525,581	46,331	5,382,213	46,331	5,382,213
\$500,000 under \$1,000,000	5,232	3,477,411	5,164	802,429	786,829	13,476	5,207	2,679,528	5,177	1,620,484	5,229	1,620,484	5,229	1,620,484
\$1,000,000 or more	1,785	3,616,814	1,768	802,472	897,183	4,486	1,769	2,723,226	1,767	1,720,008	1,783	1,862,439	1,783	1,862,439
<b>Taxable returns, total</b>	<b>64,381,138</b>	<b>1,097,704,069</b>	<b>21,897,366</b>	<b>132,078,487</b>	<b>66,876,307</b>	<b>126,015,688</b>	<b>64,382,838</b>	<b>905,856,073</b>	<b>64,344,844</b>	<b>158,473,908</b>	<b>64,381,138</b>	<b>159,796,824</b>	<b>64,381,138</b>	<b>159,796,824</b>
Under \$2,000	65,957	—418,242	36,187	11,036	3,402	65,289	58,004	159,696	58,222	3,886	65,957	55,680	65,957	55,680
\$2,000 under \$4,000	2,223,851	7,845,387	97,100	70,836	10,074	1,688,034	2,219,793	6,331,192	2,222,052	152,164	2,223,851	156,638	2,223,851	156,638
\$4,000 under \$6,000	5,535,995	27,859,096	137,936	292,185	50,895	5,023,780	5,535,917	22,851,379	5,534,253	1,362,129	5,535,995	1,364,779	5,535,995	1,364,779
\$6,000 under \$8,000	6,432,850	45,072,272	293,538	917,145	260,067	7,923,263	6,432,420	36,912,329	6,431,968	2,972,911	6,432,850	2,975,612	6,432,850	2,975,612
\$8,000 under \$10,000	6,566,233	59,055,523	618,105	2,246,603	671,841	10,832,291	6,564,012	47,568,576	6,562,338	4,556,189	6,566,233	4,564,127	6,566,233	4,564,127
\$10,000 under \$12,000	5,933,903	65,105,102	954,020	3,783,531	1,254,543	10,988,447	5,933,813	52,865,271	5,931,795	5,731,695	5,933,903	5,738,139	5,933,903	5,738,139
\$12,000 under \$14,000	5,593,848	72,610,899	1,294,011	5,300,394	1,774,082	11,051,985	5,593,492	59,801,515	5,592,197	7,302,724	5,593,848	7,308,793	5,593,848	7,308,793
\$14,000 under \$16,000	5,011,846	75,180,666	1,490,180	8,541,566	2,301,395	10,879,753	5,011,318	62,011,065	5,010,938	8,096,189	5,011,846	8,099,878	5,011,846	8,099,878
\$16,000 under \$18,000	4,696,766	78,688,127	1,782,883	9,250,116	2,995,533	10,725,575	4,696,624	65,919,790	4,695,790	9,189,959	4,696,766	9,200,103	4,696,766	9,200,103
\$18,000 under \$20,000	4,087,965	77,549,250	1,924,288	9,362,403	3,563,193	9,920,179	4,087,785	64,169,818	4,085,631	9,450,151	4,087,965	9,456,793	4,087,965	9,456,793
\$20,000 under \$25,000	7,726,582	172,282,728	4,648,386	24,153,411	9,800,804	19,237,223	7,726,272	143,286,562	7,724,263	23,030,685	7,726,582	23,035,055	7,726,582	23,035,055
\$25,000 under \$30,000	4,333,293	118,189,722	3,165,620	18,443,529	8,546,697	11,286,638	4,333,116	98,359,946	4,331,755	17,738,608	4,333,293	17,781,136	4,333,293	17,781,136
\$30,000 under \$50,000	4,759,884	173,820,130	4,121,122	30,095,104	17,183,549	12,546,673	4,759,056	144,101,751	4,755,563	31,341,055	4,759,884	31,529,991	4,759,884	31,529,991
\$50,000 under \$100,000	1,134,196	74,510,075	1,063,437	13,222,823	9,913,611	3,117,893	1,133,702	61,493,216	1,131,094	19,085,926	1,134,196	19,391,290	1,134,196	19,391,290
\$100,000 under \$200,000	224,626	29,392,997	217,983	5,184,257	4,506,555	633,941	224,311	24,264,581	223,737	5,180,911	224,626	10,253,683	224,626	10,253,683
\$200,000 under \$500,000	46,331	12,863,587	45,842	2,505,630	2,365,085	123,675	46,229	10,380,425	46,104	1,525,581	46,331	5,382,213	46,331	5,382,213
\$500,000 under \$1,000,000	**7,012	**1,088,751	**6,928	**1,695,917	**1,674,979	**17,951	**6,974	**5,400,959	**6,944	**3,245,589	**7,012	**3,482,923	**7,012	**3,482,923
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
<b>Total nontaxable returns</b>	<b>22,253,502</b>	<b>60,788,156</b>	<b>999,141</b>	<b>6,442,933</b>	<b>3,673,233</b>	<b>35,387,060</b>	<b>17,311,795</b>	<b>33,110,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>All returns, summary</b>	<b>110,888,140</b>	<b>1,219,280,285</b>	<b>22,896,507</b>	<b>144,961,360</b>	<b>74,219,540</b>	<b>161,382,748</b>	<b>98,986,433</b>	<b>1,249,078,666</b>	<b>164,656,639</b>	<b>164,916,841</b>	<b>164,781,233</b>	<b>164,916,841</b>	<b>164,781,233</b>	<b>164,916,841</b>
Under \$5,000	19,342,619	142,680,976	417,884	1,140,569	469,822	27,254,132	18,440,726	33,709,078	4,939,651	654,046	4,949,922	711,575	4,949,922	711,575
\$5,000 under \$10,000	14,299,206	177,144,037	3,110,297	13,302,796	4,804,294	19,232,041	12,855,103	108,748,561	15,869,182	8,393,233	15,874,964	8,405,262	15,874,964	8,405,262
\$10,000 under \$15,000	11,404,973	198,020,323	4,549,006	17,144,037	8,167,730	26,428,031	11,402,044	163,479,644	11,306,455	22,945,432	11,309,909	22,945,432	11,309,909	22,945,432
\$15,000 under \$20,000	18,325,007	591,048,744	13,337,241	98,391,787	54,873,262	47,244,473	18,314,719	489,077,404	18,219,460	109,655,913	18,231,924	110,876,291	18,231,924	110,876,291

Footnotes at end of table.



Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

Size of adjusted gross income	Joint returns of husbands and wives										Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Itemized deductions		Excess itemized deductions (Amount)	Exemptions (Amount)	Taxable income <sup>1</sup>		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount			Number of returns	Amount						
<b>All returns, total</b>	<b>44,004,343</b>	<b>850,654,192</b>	<b>18,336,093</b>	<b>117,480,711</b>	<b>59,007,886</b>	<b>116,945,869</b>	<b>42,438,486</b>	<b>683,140,149</b>	<b>37,370,818</b>	<b>121,957,646</b>	<b>37,403,914</b>	<b>123,038,243</b>	<b>37,403,914</b>	<b>123,038,243</b>
Under \$2,000	1,076,831	—4,961,998	13,020	74,322	34,548	2,657,743	84,189	17,883	55	13	7,227	45,013	7,227	45,013
\$2,000 under \$4,000	1,397,806	4,288,541	33,337	168,138	60,331	3,653,481	951,791	1,004,676	4,273	2,839	5,531	6,945	5,531	6,945
\$4,000 under \$6,000	2,162,850	11,008,960	81,341	410,345	153,905	5,513,165	1,004,676	5,420,779	255,536	15,032	25,278	17,662	25,278	17,662
\$6,000 under \$8,000	2,785,208	19,445,690	229,928	1,056,457	338,543	7,200,413	2,753,363	11,969,154	1,983,557	261,013	1,984,385	261,013	1,984,385	261,013
\$8,000 under \$10,000	3,011,083	27,122,261	367,723	1,752,625	590,178	8,046,476	2,989,107	18,522,762	2,583,272	884,403	2,583,272	884,403	2,583,272	884,403
\$10,000 under \$12,000	3,168,215	34,828,912	550,723	2,531,756	788,812	8,233,856	3,166,354	25,804,441	3,026,733	2,044,072	3,026,733	2,044,072	3,026,733	2,044,072
\$12,000 under \$14,000	3,277,552	42,658,500	796,697	3,754,016	1,234,103	8,706,256	3,273,844	32,725,604	3,193,762	3,165,550	3,193,762	3,165,550	3,193,762	3,165,550
\$14,000 under \$16,000	3,467,727	52,064,283	1,025,134	4,879,579	1,612,666	9,163,679	3,466,110	41,288,521	3,415,053	4,617,899	3,415,701	4,620,573	3,415,701	4,620,573
\$16,000 under \$18,000	3,601,990	61,149,521	1,393,875	6,706,207	2,262,386	9,576,473	3,601,990	49,326,159	3,566,481	6,173,676	3,567,456	6,182,334	3,567,456	6,182,334
\$18,000 under \$20,000	3,391,111	64,385,115	1,599,268	8,040,771	2,932,924	9,044,323	3,391,111	52,410,847	3,362,849	7,172,679	3,364,645	7,177,940	3,364,645	7,177,940
\$20,000 under \$25,000	6,889,431	153,817,756	4,181,405	22,092,938	8,738,549	18,284,148	6,889,431	128,801,151	6,846,801	19,554,937	6,848,584	19,569,756	6,848,584	19,569,756
\$25,000 under \$30,000	4,017,530	109,671,007	2,954,034	17,296,534	7,854,205	10,918,972	4,017,530	90,901,348	3,999,750	15,970,448	4,001,242	16,001,041	4,001,242	16,001,041
\$30,000 under \$50,000	4,461,932	162,779,935	3,881,628	28,371,330	15,969,770	12,196,086	4,461,932	134,633,852	4,436,681	28,619,002	4,440,380	28,764,549	4,440,380	28,764,549
\$50,000 under \$100,000	1,043,868	68,530,507	982,010	12,196,734	9,061,370	3,001,352	1,043,868	58,515,161	1,035,375	17,193,593	1,038,018	17,445,771	1,038,018	17,445,771
\$100,000 under \$200,000	205,525	26,866,813	199,910	4,671,022	4,032,607	686,123	205,525	22,258,862	204,279	9,083,761	205,065	9,268,326	205,065	9,268,326
\$200,000 under \$500,000	40,864	11,313,747	40,312	2,153,184	2,028,269	116,144	40,864	9,288,862	40,776	4,519,813	40,823	4,653,652	40,823	4,653,652
\$500,000 under \$1,000,000	4,371	2,891,688	4,328	646,297	632,456	12,214	4,371	2,249,099	4,327	1,267,015	4,369	1,346,459	4,369	1,346,459
\$1,000,000 or more	1,429	2,771,954	1,420	678,455	673,914	3,966	1,429	2,101,075	1,415	1,311,902	1,427	1,422,476	1,427	1,422,476
<b>Taxable returns, total</b>	<b>37,403,914</b>	<b>821,114,840</b>	<b>17,666,988</b>	<b>113,081,541</b>	<b>56,716,621</b>	<b>97,889,488</b>	<b>37,387,133</b>	<b>667,069,551</b>	<b>37,370,818</b>	<b>121,957,646</b>	<b>37,403,914</b>	<b>123,038,243</b>	<b>37,403,914</b>	<b>123,038,243</b>
Under \$2,000	7,227	—447,810	153	3,635	3,345	20,886	7,227	14,123	55	13	7,227	45,013	7,227	45,013
\$2,000 under \$4,000	5,931	18,233	3,987	21,921	9,162	389,837	5,931	1,979	4,273	2,839	5,531	6,945	5,531	6,945
\$4,000 under \$6,000	25,278	1,430,626	1,951	7,945	1,702	2,756,599	25,278	1,039,894	255,536	15,032	25,278	17,662	25,278	17,662
\$6,000 under \$8,000	1,394,385	9,968,291	57,831	224,741	48,979	5,361,467	1,394,385	4,840,943	1,393,557	261,013	1,984,385	261,013	1,984,385	261,013
\$8,000 under \$10,000	2,587,159	23,395,093	236,835	992,888	242,684	8,046,476	2,587,159	2,584,943	2,583,272	884,403	2,583,272	884,403	2,583,272	884,403
\$10,000 under \$12,000	3,028,636	33,329,882	481,386	2,102,903	586,940	7,632,933	3,028,636	2,509,688	3,026,733	2,044,072	3,028,636	2,044,072	3,028,636	2,044,072
\$12,000 under \$14,000	3,195,388	41,590,023	748,257	3,388,977	1,022,573	8,396,572	3,195,388	32,173,023	3,193,762	3,165,550	3,193,762	3,165,550	3,193,762	3,165,550
\$14,000 under \$16,000	3,415,701	51,287,327	997,174	4,649,589	1,470,883	9,990,575	3,415,701	40,834,280	3,415,053	4,617,899	3,415,701	4,620,573	3,415,701	4,620,573
\$16,000 under \$18,000	3,567,456	60,561,537	1,370,783	6,520,233	2,150,215	9,471,910	3,567,456	48,940,445	3,566,481	6,173,676	3,567,456	6,182,334	3,567,456	6,182,334
\$18,000 under \$20,000	3,364,645	63,880,249	1,583,998	7,897,415	2,839,096	8,952,842	3,364,645	52,090,363	3,362,849	7,172,679	3,364,645	7,177,940	3,364,645	7,177,940
\$20,000 under \$25,000	6,848,584	152,940,379	4,152,625	21,784,889	8,522,419	18,163,688	6,848,584	126,262,763	6,846,801	19,554,937	6,848,584	19,569,756	6,848,584	19,569,756
\$25,000 under \$30,000	4,001,242	109,218,861	2,942,989	17,155,871	7,748,623	10,870,732	4,001,242	90,602,123	3,999,750	15,970,448	4,001,242	16,001,041	4,001,242	16,001,041
\$30,000 under \$50,000	4,440,380	161,996,746	3,866,248	28,160,888	15,607,746	12,127,349	4,440,380	134,070,370	4,436,681	28,619,002	4,440,380	28,764,549	4,440,380	28,764,549
\$50,000 under \$100,000	1,038,018	68,157,135	977,294	12,051,509	8,931,154	2,982,968	1,038,018	58,256,351	1,035,375	17,193,593	1,038,018	17,445,771	1,038,018	17,445,771
\$100,000 under \$200,000	205,065	26,866,813	199,910	4,654,161	4,017,174	684,817	205,065	22,214,358	204,279	9,083,761	205,065	9,268,326	205,065	9,268,326
\$200,000 under \$500,000	40,823	11,302,598	40,274	2,148,067	2,019,287	116,104	40,823	9,171,434	40,639	4,519,813	40,823	4,653,652	40,823	4,653,652
\$500,000 under \$1,000,000	4,369	2,891,688	4,328	646,297	632,456	12,214	4,369	2,249,099	4,327	1,267,015	4,369	1,346,459	4,369	1,346,459
\$1,000,000 or more	1,429	2,771,954	1,420	678,455	673,914	3,966	1,429	2,101,075	1,415	1,311,902	1,427	1,422,476	1,427	1,422,476
<b>Total nontaxable returns</b>	<b>6,600,429</b>	<b>29,539,352</b>	<b>668,105</b>	<b>4,399,170</b>	<b>2,291,265</b>	<b>19,056,371</b>	<b>5,051,353</b>	<b>16,070,588</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>All returns, summary</b>	<b>50,004,773</b>	<b>880,193,542</b>	<b>18,999,198</b>	<b>121,880,881</b>	<b>59,007,886</b>	<b>136,002,240</b>	<b>47,439,839</b>	<b>839,250,139</b>	<b>37,403,914</b>	<b>121,957,646</b>	<b>37,403,914</b>	<b>123,038,243</b>	<b>37,403,914</b>	<b>123,038,243</b>
Under \$5,000	3,433,270	—	73,515	383,180	152,737	8,767,694	1,950,367	2,888,547	8,087	3,054	17,654	53,420	17,654	53,420
\$5,000 under \$10,000	7,000,508	33,233,233	651,834	3,078,707	1,027,468	13,303,564	6,931,650	34,036,737	4,226,606	1,260,245	4,226,606	1,260,245	4,226,606	1,260,245
\$10,000 under \$15,000	8,131,231	101,915,285	1,801,859	8,466,247	2,768,065	21,394,065	8,124,079	77,777,912	7,875,816	12,991,439	7,875,816	12,991,439	7,875,816	12,991,439
\$15,000 under \$20,000	8,775,364	153,172,046	3,563,838	17,446,082	6,072,457	23,303,502	8,774,215	123,877,760	8,689,062	15,862,438	8,689,062	15,862,438	8,689,062	15,862,438
\$20,000 or more	16,660,970	538,663,407	12,245,047	60,106,495	48,987,159	45,150,005	16,658,175	444,639,293	16,569,247	97,520,471	16,569,247	97,520,471	16,569,247	97,520,471

Footnotes at end of table



Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives										Total income tax	
	Number of returns	Adjusted gross income less deficit		Itemized deductions			Exemptions (Amount)	Taxable income <sup>1</sup>		Amount	Number of returns	Amount
		(25)	(26)	Number of returns	Total	Excess itemized deductions (Amount)		Number of returns	Amount			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total<sup>1</sup></b>	1,234,752	10,705,848	305,676	1,269,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
Under \$2,000	162,239	—63,602	11,681	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$2,000 under \$4,000	243,314	1,070,732	11,460	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$4,000 under \$6,000	207,105	1,029,436	13,211	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$6,000 under \$8,000	148,681	1,054,059	21,739	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$8,000 under \$10,000	115,828	1,064,236	20,296	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$10,000 under \$12,000	91,650	997,567	28,292	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$12,000 under \$14,000	91,581	1,198,207	55,167	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$14,000 under \$16,000	77,854	1,164,335	45,387	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$16,000 under \$18,000	61,701	1,046,145	42,621	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$18,000 under \$20,000	28,306	537,218	25,588	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$20,000 under \$25,000	33,919	737,905	26,588	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$25,000 under \$30,000	12,487	334,602	10,362	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$30,000 under \$50,000	9,687	359,417	9,110	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$50,000 under \$100,000	3,559	229,113	3,586	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$100,000 under \$200,000	627	81,296	550	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$200,000 under \$500,000	55	14,955	149	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$500,000 under \$1,000,000	**79	**132,960	**75	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
\$1,000,000 or more	**	**	**	1,289,465	803,916	1,862,834	1,178,554	8,463,023	973,619	1,511,058	973,788	1,529,694
<b>Taxable returns, total</b>	973,788	10,115,448	285,775	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
Under \$2,000	2,969	—3,661	—	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$2,000 under \$4,000	136,389	440,663	10,040	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$4,000 under \$6,000	175,899	861,671	10,328	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$6,000 under \$8,000	145,295	1,028,352	21,696	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$8,000 under \$10,000	107,573	991,464	20,049	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$10,000 under \$12,000	89,634	976,517	26,291	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$12,000 under \$14,000	91,283	1,194,134	54,896	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$14,000 under \$16,000	75,912	1,134,295	43,716	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$16,000 under \$18,000	60,029	1,018,974	40,949	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$18,000 under \$20,000	28,306	537,218	15,448	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$20,000 under \$25,000	33,919	737,905	26,588	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$25,000 under \$30,000	12,482	334,602	10,357	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$30,000 under \$50,000	9,682	359,417	9,105	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$50,000 under \$100,000	3,562	229,043	3,537	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$100,000 under \$200,000	628	81,149	550	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$200,000 under \$500,000	**79	**132,960	**75	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$500,000 under \$1,000,000	**	**	**	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
\$1,000,000 or more	**	**	**	1,147,991	697,147	1,271,823	973,683	8,179,458	973,619	1,511,058	973,788	1,529,694
<b>Total nontaxable returns</b>	320,964	590,400	9,901	121,473	106,769	591,011	204,891	283,565	—	—	—	—
<b>All returns, summary:</b>												
Under \$5,000	531,211	1,237,576	22,027	31,326	10,418	664,852	416,780	894,520	238,836	42,769	238,871	43,400
\$5,000 under \$10,000	351,966	2,697,287	46,382	17,857	45,038	575,596	351,928	1,967,663	325,229	231,163	325,254	231,316
\$10,000 under \$15,000	224,961	2,802,666	107,865	337,444	168,245	377,884	224,961	2,319,329	222,667	400,301	222,667	400,301
\$15,000 under \$20,000	126,111	2,402,707	70,030	388,870	265,565	212,920	124,438	1,715,967	122,466	355,102	122,467	355,204
\$20,000 or more	60,513	1,917,413	50,372	393,968	313,651	91,560	60,447	1,515,524	60,421	491,723	60,499	499,472

Footnotes at end of table.



## Individual Returns/1977 • Returns Filed and Sources of Income

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

Returns of heads of households												
Size of adjusted gross income	Itemized deductions				Taxable income <sup>1</sup>			Income tax after credits		Total income tax		
	Number of returns	Adjusted gross income less deficit	Total		Excess itemized deductions (Amount)	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount								
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>All returns, total</b>												
Under \$2,000	5,837,754	54,029,195	1,241,033	5,603,199	2,886,377	11,650,393	5,342,083	40,290,287	3,729,741	5,282,736	3,730,161	5,296,450
\$2,000 under \$4,000	460,637	349,153	*3,835	*26,344	*17,907	889,499	90,928	28,698	—	—	42	740
\$4,000 under \$6,000	710,735	2,143,621	9,130	47,180	27,094	1,380,767	607,359	855,487	*393	21,356	*398	21,356
\$6,000 under \$8,000	900,070	4,666,731	37,306	180,968	103,522	1,755,085	885,877	2,677,279	170,508	213,910	170,508	213,910
\$8,000 under \$10,000	888,353	6,252,601	88,541	329,480	135,536	1,833,341	891,390	4,292,808	725,987	741,726	725,987	741,726
\$10,000 under \$12,000	781,000	6,882,352	129,052	423,802	144,090	1,593,580	741,726	5,125,744	741,726	569,101	601,480	569,281
\$12,000 under \$14,000	608,237	6,653,683	199,375	732,571	288,709	1,221,090	608,206	5,133,954	601,480	569,101	601,480	569,281
\$14,000 under \$16,000	500,908	6,501,254	193,575	720,827	295,485	990,408	500,662	5,215,581	497,815	676,025	497,840	676,029
\$16,000 under \$18,000	322,470	4,824,326	148,594	613,238	286,254	644,969	322,137	3,893,594	319,508	548,103	319,508	548,103
\$18,000 under \$20,000	211,724	3,735,058	113,104	493,423	244,261	415,386	211,724	2,915,411	210,213	450,017	210,213	450,027
\$20,000 under \$25,000	166,428	3,145,669	95,765	425,036	213,852	330,105	166,403	2,601,761	166,375	439,485	166,400	439,666
\$25,000 under \$30,000	160,700	3,541,532	107,669	588,337	350,826	317,405	160,695	2,873,346	160,579	518,548	160,579	518,676
\$30,000 under \$50,000	57,430	1,551,995	45,509	254,715	154,595	113,777	57,422	1,283,815	57,020	259,440	57,028	259,975
\$50,000 under \$100,000	57,651	2,141,041	49,308	376,160	287,864	119,063	57,372	1,756,661	57,207	425,355	57,285	435,578
\$100,000 under \$200,000	17,189	1,156,664	16,135	228,786	193,272	38,558	17,095	933,527	16,735	16,946	16,946	157,278
\$200,000 under \$500,000	3,279	423,257	3,193	73,557	66,530	7,440	3,274	343,290	3,269	152,505	3,278	90,990
\$500,000 under \$1,000,000	137	93,887	137	23,343	23,042	290	136	70,572	135	39,047	137	41,366
\$1,000,000 or more	46	129,910	46	19,333	19,231	101	46	110,577	46	75,744	46	75,744
<b>Taxable returns, total</b>												
Under \$2,000	3,730,161	46,668,925	1,152,918	5,079,480	2,556,077	7,192,370	3,730,016	36,731,124	3,729,741	5,282,736	3,730,161	5,296,450
\$2,000 under \$4,000	42	—	*20	*101	*57	74	—	—	—	—	42	740
\$4,000 under \$6,000	*398	*1,302	*5	*798	*631	*321	*393	886,138	*393	21,356	*398	21,356
\$6,000 under \$8,000	170,508	919,386	*5,042	181,172	*1,523	236,166	170,508	3,770,009	170,508	213,910	170,508	213,910
\$8,000 under \$10,000	725,987	5,100,001	64,085	383,462	50,614	1,308,777	725,987	5,067,637	725,987	741,726	725,987	741,726
\$10,000 under \$12,000	601,480	6,576,887	193,201	695,468	275,188	1,195,081	601,480	5,108,618	601,480	569,101	601,480	569,281
\$12,000 under \$14,000	487,840	6,463,526	192,791	713,494	289,874	971,035	487,840	5,202,617	487,815	676,025	487,840	676,029
\$14,000 under \$16,000	319,508	4,780,148	147,291	598,375	274,257	639,644	319,508	3,866,247	319,508	548,103	319,508	548,103
\$16,000 under \$18,000	210,213	3,549,499	111,852	479,918	233,510	411,781	210,213	2,904,229	210,213	450,017	210,213	450,027
\$18,000 under \$20,000	166,400	3,145,153	95,737	424,967	213,844	329,937	166,375	2,601,420	166,375	439,485	166,400	439,666
\$20,000 under \$25,000	160,579	3,539,933	107,573	587,321	350,020	317,177	160,579	2,871,780	160,579	518,548	160,579	518,676
\$25,000 under \$30,000	57,028	1,540,915	45,489	254,617	154,541	112,893	57,020	1,273,671	57,020	259,440	57,028	259,975
\$30,000 under \$50,000	57,285	2,127,200	48,965	382,668	285,101	117,855	57,263	1,754,593	57,207	425,355	57,285	435,578
\$50,000 under \$100,000	16,946	1,137,702	16,067	217,186	181,824	35,693	16,918	920,770	16,735	16,946	16,946	157,278
\$100,000 under \$200,000	3,278	423,141	3,192	73,448	66,423	7,439	3,273	343,282	3,269	152,505	3,278	90,990
\$200,000 under \$500,000	760	216,460	759	45,978	44,307	1,530	756	171,181	750	87,231	760	41,366
\$500,000 under \$1,000,000	137	93,887	137	23,343	23,042	290	136	70,572	135	39,047	137	41,366
\$1,000,000 or more	46	129,910	46	19,333	19,231	101	46	110,577	46	75,744	46	75,744
<b>Total nontaxable returns</b>												
Under \$5,000	2,107,593	7,562,269	88,115	523,709	330,299	4,458,023	1,612,067	3,559,163	—	—	—	—
<b>All returns, summary:</b>												
\$5,000 under \$10,000	1,642,178	4,601,869	29,496	178,353	118,993	3,196,418	1,155,297	2,063,331	40,403	3,724	40,450	4,514
\$10,000 under \$15,000	2,088,617	15,472,589	238,368	828,521	309,257	4,258,854	2,000,858	10,917,685	1,588,211	709,524	1,588,211	709,924
\$15,000 under \$20,000	1,278,999	15,614,040	471,010	1,771,201	740,264	2,551,236	1,278,369	12,323,321	1,269,031	1,519,363	1,269,031	1,519,363
\$20,000 under \$25,000	530,768	8,085,949	279,403	1,213,895	588,296	1,050,722	530,743	7,438,860	527,360	1,163,443	527,360	1,163,654
\$25,000 or more	297,182	9,254,747	222,756	1,610,219	1,119,667	596,163	296,796	7,548,969	295,736	1,866,357	295,736	1,869,906

Footnotes at end of table



Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of surviving spouses										
	Number of returns	Adjusted gross income less deficit	Itemized deductions		Exemptions (Amount)	Taxable income <sup>1</sup>		Income tax after credits		Total income tax	
			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(60)
All returns, total	152,837	2,042,578	55,995	382,916	187,235	328,482	137,814	1,558,576	112,209	233,410	235,805
Under \$2,000	12,112	1,581	—	—	—	21,043	2,938	1,304	—	—	112
\$2,000 under \$4,000	17,160	52,215	473	3,019	1,506	41,788	11,788	17,554	—	—	42
\$4,000 under \$6,000	6,386	34,948	—	—	—	14,559	6,386	20,389	478	42	—
\$6,000 under \$8,000	17,094	122,157	1,124	7,231	3,634	32,585	16,617	86,253	12,969	2,552	2,552
\$8,000 under \$10,000	24,349	211,116	10,503	41,311	7,702	52,216	24,349	150,199	23,031	8,235	8,235
\$10,000 under \$12,000	13,305	147,849	2,371	13,534	8,545	30,695	13,305	108,609	13,305	8,960	8,960
\$12,000 under \$14,000	6,151	80,733	3,820	15,551	3,327	11,095	6,151	7,146	6,151	7,146	7,146
\$14,000 under \$16,000	12,661	187,127	6,187	41,633	21,835	20,414	12,661	144,878	12,661	16,615	16,615
\$16,000 under \$18,000	2,971	51,184	2,154	9,781	2,888	6,448	2,971	4,840	2,971	4,840	4,840
\$18,000 under \$20,000	2,467	45,400	303	1,034	64	4,973	2,467	5,641	2,467	5,641	5,641
\$20,000 under \$25,000	21,774	474,328	16,739	114,095	60,530	47,285	21,774	368,512	21,774	54,694	54,694
\$25,000 under \$30,000	9,136	247,246	5,080	35,653	19,397	24,497	9,136	203,352	9,136	35,830	36,182
\$30,000 under \$50,000	4,969	190,200	4,969	41,399	26,355	12,731	4,969	151,115	4,969	32,869	32,869
\$50,000 under \$100,000	1,916	132,385	1,916	24,477	8,394	4,394	1,916	109,597	1,916	34,324	35,083
\$100,000 under \$200,000	306	39,214	281	9,189	8,290	578	306	30,346	306	12,342	13,077
\$200,000 under \$500,000	72	18,936	67	3,939	3,724	166	72	15,046	67	8,587	8,587
\$500,000 under \$1,000,000	48	5,959	48	1,071	1,045	118	48	4,897	48	3,042	3,171
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	112,222	1,913,605	53,921	350,311	181,267	239,741	112,214	1,494,453	112,209	233,410	235,805
Under \$2,000	8	1,833	—	—	—	22	—	—	—	—	112
\$2,000 under \$4,000	478	2,802	—	—	—	717	2,095	478	478	42	42
\$4,000 under \$6,000	12,969	92,151	—	—	—	26,364	12,969	65,787	12,969	2,552	2,552
\$6,000 under \$8,000	23,031	199,924	10,026	38,956	6,873	49,347	23,031	86,235	23,031	8,235	8,235
\$8,000 under \$10,000	13,305	147,849	2,371	13,534	8,545	30,695	13,305	108,609	13,305	8,960	8,960
\$10,000 under \$12,000	6,151	80,733	3,820	15,551	3,327	11,095	6,151	7,146	6,151	7,146	7,146
\$12,000 under \$14,000	12,661	187,127	6,187	41,633	21,835	20,414	12,661	144,878	12,661	16,615	16,615
\$14,000 under \$16,000	2,971	51,184	2,154	9,781	2,888	6,448	2,971	4,840	2,971	4,840	4,840
\$16,000 under \$18,000	2,467	45,400	303	1,034	64	4,973	2,467	5,641	2,467	5,641	5,641
\$18,000 under \$20,000	21,774	474,328	16,739	114,095	60,530	47,285	21,774	368,512	21,774	54,694	54,694
\$20,000 under \$25,000	9,136	247,246	5,080	35,653	19,397	24,497	9,136	203,352	9,136	35,830	36,182
\$25,000 under \$30,000	4,969	190,200	4,969	41,399	26,355	12,731	4,969	151,115	4,969	32,869	32,869
\$30,000 under \$50,000	1,916	132,385	1,916	24,477	8,394	4,394	1,916	109,597	1,916	34,324	35,083
\$50,000 under \$100,000	306	39,214	281	9,189	8,290	578	306	30,346	306	12,342	13,077
\$100,000 under \$200,000	72	18,936	67	3,939	3,724	166	72	15,046	67	8,587	8,587
\$200,000 under \$500,000	48	5,959	48	1,071	1,045	118	48	4,897	48	3,042	3,171
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	40,615	128,972	2,074	12,605	5,968	86,741	25,600	64,124	—	—	—
All returns, summary:											
Under \$5,000	29,372	54,213	473	3,019	1,506	62,981	14,826	19,126	—	—	112
\$5,000 under \$10,000	47,729	367,804	11,627	48,542	11,335	100,211	47,252	258,574	36,478	10,829	10,829
\$10,000 under \$15,000	28,275	356,371	12,180	69,113	32,738	55,018	28,275	268,617	28,275	26,291	26,291
\$15,000 under \$20,000	9,280	155,922	2,655	12,420	8,924	18,605	9,280	133,393	9,280	16,911	16,911
\$20,000 or more	38,181	1,108,268	29,060	229,622	137,735	89,668	38,181	880,866	38,176	179,360	181,663

Footnotes at end of table



Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses										Total income tax		
	Number of returns	Adjusted gross income less deficit	Itemized deductions		Excess itemized deductions (Amount)	Exemptions (Amount)	Taxable income*		Income tax after credits		Number of returns	Amount	
			Number of returns	Total			Number of returns	Amount	Number of returns	Amount			
													Number of returns
All returns, total	35,344,954	241,060,413	2,957,710	13,803,140	7,684,126	30,597,171	32,577,896	205,516,419	22,158,457	29,509,058	22,161,053	29,896,632	
Under \$2,000	7,997,632	7,420,545	79,399	62,062	17,459	6,312,379	5,299,803	3,349,571	55,233	3,765	55,711	9,075	
\$2,000 under \$4,000	6,847,469	20,129,610	130,609	223,234	77,029	7,231,310	6,825,353	14,535,540	2,080,997	135,529	2,081,133	135,847	
\$4,000 under \$6,000	5,297,416	26,305,498	190,268	601,293	232,618	4,769,973	5,276,161	21,374,935	4,931,832	1,268,562	4,931,832	1,268,562	
\$6,000 under \$8,000	4,214,249	29,253,190	183,988	709,475	330,465	3,748,520	4,199,345	25,245,805	4,154,185	2,394,102	4,154,214	2,394,511	
\$8,000 under \$10,000	3,123,847	27,925,488	241,787	875,177	350,032	2,744,999	3,120,147	24,847,584	3,106,736	2,883,613	3,106,744	2,883,672	
\$10,000 under \$12,000	2,212,648	24,203,720	255,867	974,598	414,768	1,886,549	2,208,390	21,813,870	2,200,643	2,886,787	2,200,648	2,887,065	
\$12,000 under \$14,000	1,808,935	23,354,327	288,879	1,092,940	435,091	1,566,314	1,806,757	21,381,387	1,803,186	3,274,755	1,803,186	3,276,126	
\$14,000 under \$16,000	1,190,917	17,832,862	288,158	1,145,025	488,729	1,123,893	1,190,882	16,220,587	1,187,808	2,727,597	1,188,064	2,728,506	
\$16,000 under \$18,000	857,097	14,522,282	257,747	1,075,141	507,061	780,433	856,686	13,235,019	856,096	2,386,184	856,097	2,397,671	
\$18,000 under \$20,000	529,693	10,008,023	230,792	1,002,811	494,003	486,036	529,687	13,145,092	525,861	1,730,182	525,861	1,731,374	
\$20,000 under \$25,000	661,890	16,604,716	345,017	1,354,872	797,717	661,887	668,121	13,145,092	661,198	2,755,176	661,198	2,762,724	
\$25,000 under \$50,000	257,457	6,960,346	165,370	1,043,426	678,482	260,053	255,854	6,023,219	253,383	1,395,197	253,405	1,406,066	
\$50,000 under \$100,000	250,677	9,270,887	194,775	1,545,304	1,117,488	279,167	248,437	7,885,447	247,045	2,177,029	247,568	2,207,335	
\$100,000 under \$200,000	74,232	4,882,956	64,962	904,038	761,445	89,010	74,110	4,033,238	73,536	1,468,834	73,758	1,512,007	
\$200,000 under \$500,000	15,413	2,030,273	14,557	425,197	393,164	20,144	15,377	1,618,817	15,284	757,371	15,351	785,988	
\$500,000 under \$1,000,000	4,535	1,287,825	4,407	300,299	280,626	5,743	4,515	892,247	4,497	549,793	4,522	571,027	
\$1,000,000 or more	672	457,545	650	122,863	121,433	893	668	335,543	664	205,420	672	217,338	
Taxable returns, total	22,161,053	218,093,251	2,727,764	12,417,164	8,725,194	19,422,257	22,159,812	192,383,488	22,158,457	29,509,058	22,161,053	29,896,632	
Under \$2,000	55,711	40,521	36,014	7,100	—	42,005	55,069	156,295	55,233	3,765	55,711	8,075	
\$2,000 under \$4,000	2,081,133	7,385,180	83,068	41,522	2	1,563,058	2,081,133	5,887,070	2,080,997	135,529	2,081,133	135,847	
\$4,000 under \$6,000	4,931,832	24,624,800	120,615	257,490	41,493	4,209,587	4,931,832	20,431,301	4,931,832	1,268,562	4,931,832	1,268,562	
\$6,000 under \$8,000	4,154,214	28,853,277	149,824	451,688	147,641	3,649,564	4,154,214	25,082,446	4,154,185	2,394,102	4,154,214	2,394,511	
\$8,000 under \$10,000	3,106,744	27,772,719	230,529	776,130	277,753	2,725,904	3,106,739	24,773,313	3,106,736	2,883,613	3,106,744	2,883,672	
\$10,000 under \$12,000	2,200,648	24,071,967	248,771	886,144	1,375,528	1,873,528	2,200,643	21,755,098	2,200,643	2,886,787	2,200,648	2,887,065	
\$12,000 under \$14,000	1,803,186	23,282,484	284,247	1,013,028	376,270	1,559,893	1,803,186	21,360,859	1,803,186	3,274,755	1,803,186	3,276,126	
\$14,000 under \$16,000	1,188,064	17,791,768	285,612	1,112,489	491,564	1,119,755	1,188,064	16,220,704	1,187,808	2,727,597	1,188,064	2,728,506	
\$16,000 under \$18,000	856,686	14,504,933	255,145	1,072,489	506,633	778,933	856,686	13,220,114	856,096	2,386,184	856,097	2,397,671	
\$18,000 under \$20,000	526,147	9,941,230	228,802	972,344	487,814	491,903	526,147	13,145,092	525,861	1,730,182	525,861	1,731,374	
\$20,000 under \$25,000	661,726	16,601,183	344,861	1,553,741	796,929	661,552	661,726	13,145,092	661,198	2,755,176	661,198	2,762,724	
\$25,000 under \$50,000	253,405	6,848,239	161,705	946,064	558,183	255,813	253,405	6,003,266	253,383	1,395,197	253,405	1,406,066	
\$50,000 under \$100,000	247,568	9,146,808	191,835	1,443,832	1,022,484	275,330	247,073	7,851,664	247,045	2,177,029	247,568	2,207,335	
\$100,000 under \$200,000	73,758	4,853,609	64,623	885,081	743,246	88,377	73,756	4,022,702	73,536	1,468,834	73,758	1,512,007	
\$200,000 under \$500,000	15,351	2,022,961	14,301	419,166	387,254	20,088	15,323	1,617,208	15,284	757,371	15,351	785,988	
\$500,000 under \$1,000,000	672	452,716	650	122,863	121,433	893	664	335,543	664	205,420	672	217,338	
\$1,000,000 or more	275	610,302	268	155,284	154,695	365	272	456,149	273	299,162	275	321,714	
Total nontaxable returns	13,183,901	22,967,163	229,046	1,395,976	938,931	11,174,915	10,417,884	13,132,932	—	—	—	—	
All returns, summary:													
Under \$5,000	17,626,604	40,054,286	292,373	543,710	186,069	14,562,188	14,903,456	27,803,553	4,651,325	604,499	4,651,939	610,128	
\$5,000 under \$10,000	9,854,009	70,980,044	533,888	1,927,531	821,533	8,764,993	9,820,353	61,549,883	9,677,658	6,181,072	9,677,658	6,181,540	
\$10,000 under \$15,000	4,635,740	58,455,475	717,363	2,656,791	1,093,984	4,137,653	4,629,399	51,264,688	4,615,309	7,587,967	4,615,319	7,589,803	
\$15,000 under \$20,000	1,963,500	33,465,699	624,080	2,821,825	1,247,489	1,815,281	1,963,368	30,405,544	1,958,285	5,527,536	1,958,285	5,530,942	
\$20,000 or more	1,285,151	40,104,909	790,006	6,051,284	4,315,050	1,317,057	1,281,120	34,492,752	1,255,880	9,607,982	1,255,277	9,784,222	

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



Table 1.3—All Returns: Sources of Income, Deductions, and Tax Items by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	86,634,640	1,158,492,225	44,004,343	850,654,192	1,294,752	10,705,848	5,837,754	54,029,195	152,837	2,042,578	35,344,954	241,060,413
Salaries and wages	77,345,927	869,403,397	39,260,167	711,590,884	1,179,581	9,659,582	5,512,203	48,487,020	119,601	1,307,074	31,274,444	198,359,437
Business and profession:												
Net profit	5,887,800	56,053,605	4,757,849	48,965,729	54,962	398,602	177,704	1,334,324	5,449	45,644	881,936	5,309,556
Net loss	1,886,755	6,601,644	1,507,896	5,360,060	21,204	103,413	58,557	214,083	4,246	10,109	294,862	913,979
Farm:												
Net profit	1,173,223	8,223,240	979,938	7,491,319	7,884	42,081	17,152	89,225	*769	*5,159	167,480	595,456
Net loss	1,393,860	7,718,984	1,205,598	6,900,985	11,034	31,746	26,469	114,144	*313	*6,506	150,446	665,901
Partnership:												
Net profit	1,645,687	21,359,425	1,270,076	18,776,668	11,975	111,995	33,142	320,483	4,975	40,214	316,519	2,110,955
Net loss	1,060,015	8,045,769	828,488	6,804,313	14,440	125,275	33,458	155,866	3,720	13,997	178,869	946,917
Small Business Corporations:												
Net profit	375,029	4,196,047	300,656	3,625,090	530	7,566	10,376	126,434	637	11,711	62,830	425,245
Net loss	253,331	2,222,814	219,728	1,912,863	1,440	18,554	2,609	42,023	*178	*146	29,376	249,328
Sales of capital assets:												
Net gain	6,345,984	23,363,333	4,601,538	18,262,268	35,624	208,926	193,524	671,377	36,508	101,157	1,478,700	4,119,605
Net loss	2,390,171	2,586,728	1,754,520	1,933,348	11,078	8,286	82,424	88,015	6,173	7,826	535,976	549,244
Sales of property other than capital assets:												
Net gain	646,323	1,708,125	560,868	1,489,387	1,808	7,684	14,694	60,538	3,310	5,368	65,643	145,168
Net loss	362,760	1,124,623	310,304	968,534	8,850	10,695	5,236	11,117	*29	*1,515	40,341	132,761
Dividends in adjusted gross income	9,202,378	27,020,483	5,797,539	17,951,680	45,231	271,093	327,963	755,404	37,740	77,851	2,993,905	8,064,654
Interest received	44,035,988	54,603,049	27,485,830	34,170,474	323,065	1,712,438	1,744,877	282,985	113,931	282,985	14,352,034	16,893,212
Pensions and annuities in adjusted gross income	6,222,199	29,211,627	4,000,601	20,458,131	54,394	233,912	160,902	718,474	32,657	116,146	1,933,645	7,664,964
Rent:												
Net income	3,701,880	9,328,088	2,603,766	6,886,839	29,987	39,380	134,463	301,592	8,674	17,543	924,990	2,082,723
Net loss	3,157,258	6,341,310	2,432,479	5,126,159	22,995	39,715	146,392	239,243	18,867	49,338	536,535	886,855
Royalty:												
Net income	554,756	2,387,211	379,855	1,641,442	7,289	6,132	15,211	41,025	*5,997	*7,995	146,404	680,617
Net loss	28,414	145,857	26,569	136,146	*282	*963	235	2,078	*25	*20	1,323	8,652
Estates or trusts:												
Net income	681,668	2,893,617	345,623	1,450,266	7,876	65,419	29,541	164,973	803	16,646	297,825	1,286,314
Net loss	56,919	219,968	40,518	170,821	*389	*6,339	207	2,743	*6	*345	15,789	39,120
State income tax refunds	8,547,869	1,938,501	7,179,422	1,665,612	87,237	14,369	411,540	79,861	23,084	6,482	846,586	172,378
Alimony	273,581	1,103,254	17,387	44,813	*2,494	*4,424	143,880	551,485	109,820	2,749	684,945	502,532
Other income less loss	3,465,917	1,542,256	2,606,700	1,178,554	25,388	139,163	130,708	79,461	18,176	20,749	244,491	244,491
Total statutory adjustments	9,742,368	19,329,363	7,539,959	15,442,982	89,168	203,632	381,915	628,148	17,754	29,544	171,572	3,025,648
Total itemized deductions	22,895,507	138,519,421	18,336,093	117,480,711	385,676	1,269,465	1,241,033	5,603,189	55,995	362,916	2,937,710	13,803,140
Excess itemized deductions	22,633,410	70,549,540	18,322,055	59,007,866	285,939	803,916	1,237,515	2,886,377	55,995	187,235	2,731,906	7,664,126
Taxable income <sup>1</sup>	81,674,633	938,968,454	42,438,486	683,140,149	846,023	5,342,093	5,342,093	40,290,287	137,814	1,558,576	32,577,696	205,516,419
Income tax after credits	64,344,844	159,473,908	37,370,818	121,857,646	973,619	1,511,058	3,728,741	5,262,736	112,209	233,410	52,626,457	29,509,058
Total income tax	64,381,138	159,796,824	37,403,914	123,038,243	973,788	1,529,694	3,730,181	5,296,450	112,222	235,805	52,650,632	29,696,632
Total tax liability	66,171,145	164,024,104	38,715,870	126,659,584	993,138	1,561,526	3,779,360	5,382,194	112,675	240,253	52,570,102	30,181,566
Tax payments:												
Total	80,918,466	176,874,876	41,493,217	131,597,937	1,198,473	1,542,792	5,519,063	7,364,796	132,218	263,121	32,575,495	36,106,230
Income tax withheld	75,465,337	147,339,498	38,239,455	108,346,246	1,147,376	1,312,544	5,346,940	6,695,002	115,201	203,262	30,616,365	30,782,442
Tax due at time of filing	17,759,470	19,990,260	12,685,494	16,213,024	404,751	245,104	484,387	444,961	33,883	41,407,57	41,407,57	3,053,289
Total overpayment	66,031,959	33,715,617	30,228,671	21,577,594	837,300	5,263,632	5,263,632	2,831,454	96,108	9,019,420	29,604,056	9,019,420
Overpayment refunded	64,018,693	31,354,699	29,911,984	19,695,687	823,630	209,854	5,191,096	2,770,139	84,344	52,930	29,008,649	8,626,079

<sup>1</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.<sup>2</sup>Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Total	Pensions and annuities		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>86,634,640</b>	<b>1,158,492,225</b>	<b>77,345,927</b>	<b>969,403,997</b>	<b>44,005,988</b>	<b>54,603,049</b>	<b>273,581</b>	<b>1,103,254</b>	<b>8,547,869</b>	<b>1,938,501</b>	<b>6,532,508</b>	<b>32,410,802</b>	<b>6,222,199</b>	<b>29,211,627</b>
Under \$2,000	9,709,451	2,745,679	8,464,667	10,902,158	2,437,976	12,147,739	273,581	5,138	48,750	14,209	225,779	789,676	182,455	395,486
\$2,000 under \$4,000	9,222,484	27,374,719	7,984,811	32,290,528	3,025,304	3,067,011	29,737	54,418	53,007	8,540	540,469	1,316,978	903,809	897,650
\$4,000 under \$6,000	8,572,827	42,845,573	7,103,151	34,207,988	3,250,702	3,066,110	28,026	55,116	123,146	22,837	929,310	2,811,116	959,478	2,582,408
\$6,000 under \$8,000	6,860,585	56,127,697	6,860,581	45,894,209	3,164,914	3,891,550	48,614	136,229	189,477	31,350	866,526	3,470,440	842,895	3,163,023
\$8,000 under \$10,000	7,036,107	63,185,453	6,137,088	52,846,110	3,132,803	3,745,630	36,285	125,567	289,143	42,114	735,257	3,474,951	698,775	3,060,142
\$10,000 under \$12,000	6,094,035	66,832,830	5,477,042	57,589,353	2,917,474	3,312,814	29,353	109,256	452,186	67,434	568,596	2,880,320	547,155	2,362,544
\$12,000 under \$14,000	5,685,027	73,793,022	5,233,022	65,093,829	2,955,026	3,090,972	19,914	57,528	578,428	89,125	459,418	2,479,283	448,095	2,027,473
\$14,000 under \$16,000	5,071,629	76,072,893	4,704,241	67,571,970	2,872,807	3,057,409	26,104	113,187	645,578	101,360	384,815	2,160,044	351,514	1,828,334
\$16,000 under \$18,000	4,735,483	80,344,193	4,470,269	72,321,697	2,925,637	3,262,331	15,983	82,765	775,185	134,926	328,443	1,889,384	308,790	1,682,904
\$18,000 under \$20,000	4,118,005	78,121,425	3,910,388	70,433,000	2,662,947	2,455,506	12,908	81,463	822,136	156,670	271,221	1,509,653	259,343	1,381,941
\$20,000 under \$25,000	7,766,714	173,176,297	7,396,930	158,272,650	5,625,017	5,001,289	8,348	57,352	1,824,450	382,077	3,443,614	4,694,049	3,173,908	3,173,908
\$25,000 under \$30,000	4,354,040	118,765,196	4,087,751	104,487,109	3,475,462	4,412,677	4,062	26,265	1,136,887	249,227	277,256	1,965,650	260,833	1,617,103
\$30,000 under \$50,000	4,764,916	174,741,480	4,350,533	141,132,881	4,203,355	7,885,211	7,359	82,539	1,297,104	386,169	361,466	3,160,656	343,647	2,823,113
\$50,000 under \$100,000	1,140,784	44,031,625	916,684	45,031,353	1,082,358	7,885,211	2,444	42,358	235,004	181,371	87,968	686,024	84,100	605,367
\$100,000 under \$200,000	225,150	29,460,853	180,713	15,612,448	217,022	1,673,002	488	15,835	44,394	62,594	17,379	289,385	17,359	193,765
\$200,000 under \$500,000	46,366	12,819,068	36,849	5,861,215	45,157	87,365	89	1,353	8,738	2,762	4,108	63,281	4,003	59,365
\$500,000 under \$1,000,000	5,232	3,477,411	4,033	887,222	5,090	203,763	171	1,352	1,064	572	606	10,534	599	9,935
\$1,000,000 or more	1,785	3,616,814	1,392	456,077	1,757	200,235	5	378	347	3,918	206	6,251	200	5,887
<b>Taxable returns, total</b>	<b>64,381,138</b>	<b>1,097,704,069</b>	<b>58,854,036</b>	<b>917,367,877</b>	<b>36,847,631</b>	<b>48,250,297</b>	<b>232,690</b>	<b>1,013,037</b>	<b>8,168,552</b>	<b>1,851,181</b>	<b>4,916,232</b>	<b>27,278,603</b>	<b>4,707,888</b>	<b>25,565,896</b>
Under \$2,000	65,957	184,907	20,925	154,907	58,161	130,384	12	727	862	1,723	254	2,820	249	1,514
\$2,000 under \$4,000	2,223,851	7,845,387	2,075,542	7,237,735	656,530	319,659	9,400	14,204	7,727	1,002	24,166	50,679	23,672	49,423
\$4,000 under \$6,000	5,355,985	27,859,096	4,872,434	23,883,866	1,876,543	1,888,688	17,665	43,516	37,763	10,176	98,155	1,111,807	36,350	1,050,701
\$6,000 under \$8,000	6,432,850	45,072,272	5,647,615	48,014,915	2,171,231	2,919,427	44,602	119,007	107,471	15,317	632,632	2,458,430	611,380	2,066,070
\$8,000 under \$10,000	6,565,233	59,055,323	5,786,519	53,946,736	2,617,231	3,489,755	35,008	127,466	241,469	31,806	689,912	3,138,585	638,679	2,701,588
\$10,000 under \$12,000	5,933,903	65,105,102	5,355,723	56,394,791	2,828,625	3,220,404	28,355	105,176	431,807	61,479	554,705	2,538,246	534,990	2,622,348
\$12,000 under \$14,000	5,593,848	72,610,899	5,168,043	64,376,638	2,904,426	3,003,300	19,914	110,753	566,029	84,537	458,450	2,475,701	447,129	2,325,931
\$14,000 under \$16,000	5,011,846	75,180,666	4,669,231	67,070,981	2,838,655	2,995,689	26,104	113,187	637,256	96,412	360,492	2,138,351	347,290	1,908,669
\$16,000 under \$18,000	4,696,766	79,686,127	4,449,279	71,982,290	2,895,146	2,635,757	15,725	81,836	766,598	132,491	328,242	1,889,960	308,589	1,692,497
\$18,000 under \$20,000	4,087,965	77,549,250	3,890,406	70,142,431	2,641,681	2,397,265	12,608	81,463	818,134	155,369	268,944	1,500,563	257,066	1,372,990
\$20,000 under \$25,000	7,726,582	172,292,728	7,376,684	155,950,021	5,415,311	5,415,311	8,348	57,352	1,817,754	358,142	430,217	3,415,870	469,239	3,146,164
\$25,000 under \$30,000	4,333,293	118,189,722	4,076,908	104,241,978	3,460,125	4,370,870	4,062	26,265	1,134,257	247,897	277,228	1,965,364	260,805	1,616,817
\$30,000 under \$50,000	4,759,884	179,820,130	4,338,379	140,827,942	4,184,596	7,848,011	7,225	75,383	1,293,224	383,626	359,211	3,138,088	341,393	2,900,596
\$50,000 under \$100,000	1,134,968	44,031,625	916,684	45,031,353	1,082,358	7,885,211	2,444	42,358	235,004	181,371	87,968	686,024	84,100	605,367
\$100,000 under \$200,000	225,150	29,460,853	180,713	15,612,448	217,022	1,673,002	488	15,835	44,394	62,594	17,379	289,385	17,359	193,765
\$200,000 under \$500,000	46,366	12,819,068	36,849	5,861,215	45,157	87,365	89	1,353	8,738	2,762	4,108	63,281	4,003	59,365
\$500,000 under \$1,000,000	5,232	3,477,411	4,033	887,222	5,090	203,763	171	1,352	1,064	572	606	10,534	599	9,935
\$1,000,000 or more	1,785	3,616,814	1,392	456,077	1,757	200,235	5	378	347	3,918	206	6,251	200	5,887
<b>Total nontaxable returns</b>	<b>22,253,502</b>	<b>60,788,156</b>	<b>18,481,891</b>	<b>52,036,120</b>	<b>7,158,357</b>	<b>6,352,751</b>	<b>40,891</b>	<b>90,217</b>	<b>379,317</b>	<b>87,320</b>	<b>1,616,226</b>	<b>5,132,199</b>	<b>1,514,311</b>	<b>4,145,732</b>
<b>All returns, summary:</b>														
Under \$5,000	22,269,695	49,619,146	20,066,442	49,784,090	7,141,640	5,008,794	46,737	84,516	158,237	31,825	1,207,993	3,334,029	1,115,629	2,502,915
\$5,000 under \$10,000	15,345,819	142,680,976	16,500,876	117,356,903	7,870,059	9,496,540	100,289	291,973	546,588	87,426	2,089,367	5,439,112	2,011,783	7,727,890
\$10,000 under \$15,000	11,286,206	177,144,037	13,033,266	154,814,494	7,285,169	7,977,327	63,383	207,811	1,317,934	200,903	1,217,108	6,455,426	1,178,727	5,987,294
\$15,000 under \$20,000	11,404,970	198,020,323	10,765,938	179,195,354	7,044,022	6,631,766	40,579	198,613	1,556,191	348,612	775,384	4,462,262	736,270	4,006,962
\$20,000 or more	18,325,007	591,048,744	16,976,385	469,253,155	14,656,238	29,488,621	22,931	239,341	4,568,919	1,269,735	1,242,656	9,718,978	1,179,790	8,986,717

Footnotes at end of table



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Pensions and annuities—Continued										Dividends and other distributions received																			
	Fully taxable					Partially taxable					Nontaxable					Total					Capital gain distributions					Nontaxable distributions				
	Total		Reported on Schedule E			Number of returns	Amount received	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(15)	(16)	(17)	(18)	(19)																				(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	5,601,655	27,275,575	815,426	3,668,637	753,799	3,515,980	1,936,053	370,802	1,619,247	13,444,788	29,832,398	1,236,120	675,791	1,074,049	673,214	13,050	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
Under \$2,000	156,702	385,951	17,004	51,953	25,759	107,246	29,535	56,263	296,479	406,133	391,989	29,761	12,495	24,249	13,050	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$2,000 under \$4,000	441,999	901,316	76,498	136,282	66,769	232,320	96,335	191,013	886,527	1,133,424	1,060,179	87,347	24,000	18,056	13,050	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$4,000 under \$6,000	853,631	2,505,694	156,745	426,902	60,656	171,720	167,714	33,251	1,337,762	1,847,839	1,709,061	66,893	18,958	55,287	14,154	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$6,000 under \$8,000	776,098	2,993,439	99,286	323,412	94,688	337,121	181,580	23,678	1,798,811	2,436,732	2,285,619	80,271	19,155	52,207	14,154	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$8,000 under \$10,000	641,349	2,912,263	101,800	448,933	92,545	409,486	177,878	45,658	1,551,811	2,067,181	1,920,350	78,793	20,036	74,323	14,154	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$10,000 under \$12,000	508,860	2,535,326	86,157	321,466	87,548	236,162	127,218	45,658	1,083,831	1,482,181	1,382,873	73,983	20,036	74,323	14,154	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$12,000 under \$14,000	415,020	2,199,533	56,568	324,085	56,568	214,564	127,940	14,188	868,166	1,168,564	1,063,631	61,055	17,229	74,899	17,989	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$14,000 under \$16,000	314,023	1,742,276	44,921	299,577	57,974	311,123	187,058	13,793	1,063,631	1,482,181	1,382,873	73,983	20,036	74,323	14,154	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$16,000 under \$18,000	278,618	1,573,924	25,320	158,806	40,820	229,893	118,980	22,356	85,567	746,207	861,737	66,940	14,126	53,332	18,038	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$18,000 under \$20,000	242,731	1,309,948	36,573	170,341	26,773	142,465	71,993	13,348	75,547	742,922	908,794	60,798	18,967	66,013	19,696	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$20,000 under \$25,000	424,465	2,896,294	49,484	310,115	64,710	436,986	277,614	31,528	110,334	1,763,467	1,902,291	137,242	40,274	120,424	34,835	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$25,000 under \$30,000	238,515	1,716,147	27,373	205,300	33,176	173,556	100,956	16,697	75,947	1,257,085	1,705,589	113,157	54,921	76,398	25,621	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$30,000 under \$50,000	301,521	2,672,724	39,255	353,386	52,353	340,608	249,389	23,219	137,324	2,198,251	4,912,460	217,545	113,946	192,277	132,369	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$50,000 under \$100,000	70,173	721,645	14,019	107,768	17,946	126,994	84,722	4,355	21,285	785,237	1,318,317	114,668	88,514	107,631	120,768	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$100,000 under \$200,000	13,996	171,963	3,566	33,574	4,420	54,626	24,492	1,111	3,358	183,340	3,484,773	28,353	39,144	30,086	64,539	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$200,000 under \$500,000	3,211	53,013	707	8,763	1,465	9,543	5,342	114	76	41,303	2,608,647	6,570	25,321	7,430	14,974	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$500,000 under \$1,000,000	467	8,670	122	2,103	158	1,589	839	6	76	4,804	1,004,964	745	20,350	793	14,974	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
\$1,000,000 or more	136	5,230	28	1,858	73	879	457	6	142	1,687	1,185,437	252	77,115	291	22,179	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	17,989	17,989	17,989	
Taxable returns, total	4,320,895	23,407,459	574,912	3,056,238	576,668	2,844,639	1,658,436	248,176	1,026,304	11,773,658	28,214,202	1,081,593	615,339	980,996	630,028	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
Under \$2,000	104	1,398	23	308	150	202	116	5	1,221	25,733	97,255	851	1,902	218	5,114	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$2,000 under \$4,000	22,845	47,331	53	158,189	16,374	2,722	2,091	5	1,924	113,750	76,912	5	5	1,080	52	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$4,000 under \$6,000	350,924	1,028,424	57,594	176,379	65,447	268,747	132,847	17,403	50,458	445,179	388,687	28,730	3,301	28,980	7,170	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$6,000 under \$8,000	567,476	2,173,229	57,518	435,461	81,854	350,387	132,875	21,289	73,523	608,519	693,186	41,451	10,465	37,921	27,182	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$8,000 under \$10,000	581,944	2,658,723	89,536	435,461	81,854	350,387	132,875	39,773	120,475	740,779	756,325	66,119	15,184	69,969	30,133	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$10,000 under \$12,000	496,922	2,497,924	66,157	321,466	57,421	233,140	124,424	28,892	107,182	692,084	873,004	72,771	27,387	74,874	21,548	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$12,000 under \$14,000	414,397	2,198,449	56,526	323,914	56,223	212,066	127,542	14,188	85,186	733,370	836,660	57,788	12,873	56,449	17,888	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$14,000 under \$16,000	310,029	1,723,415	44,921	299,577	57,644	308,291	185,254	13,793	106,644	742,461	806,608	57,788	12,873	56,449	17,888	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$16,000 under \$18,000	278,447	1,573,641	25,320	158,806	40,790	229,752	118,956	22,356	85,567	736,020	852,910	64,617	41,067	52,617	15,526	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$18,000 under \$20,000	240,511	1,301,560	34,655	163,465	26,716	141,763	71,429	13,348	75,547	734,354	885,227	60,704	18,965	65,952	19,154	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$20,000 under \$25,000	421,655	2,868,550	47,891	304,530	64,710	436,986	277,614	31,528	110,334	1,750,557	1,884,270	136,977	32,091	34,602	12,931	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$25,000 under \$30,000	238,487	1,715,861	27,373	205,300	33,176	173,556	100,956	16,697	75,947	1,248,410	1,658,434	112,640	54,866	73,135	24,032	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$30,000 under \$50,000	299,390	2,680,277	39,100	352,135	52,220	340,499	249,318	23,198	137,312	2,189,784	4,891,137	216,976	113,863	191,117	131,640	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$50,000 under \$100,000	70,017	719,657	13,983	110,365	17,488	126,040	84,707	4,355	21,285	782,318	1,318,317	114,683	88,508	107,293	113,954	1,074,049	24,000	18,056	6,905	14,154	52,207	37,133	31,242	74,323	74,989	21,561	17,989	17,889	17,989	
\$100,000 under \$200,000	13,936	171,963	3,566	33,574	4,420																									

Footnotes at end of table.



[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends and other distributions received—Continued										Rental				Royalty					
	Total					Exclusion					Dividends in adjusted gross income		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	13,426,065	29,483,394	12,834,551	1,462,911	9,202,378	27,020,483	3,701,880	9,328,088	3,157,256	6,341,310	554,756	2,387,211	28,414	145,857						
Under \$2,000	405,588	365,845	367,389	32,935	269,084	332,910	132,988	308,382	180,694	621,935	23,133	57,855	448	13,834						
\$2,000 under \$4,000	604,141	335,622	578,466	51,815	440,840	283,807	249,729	289,006	117,507	176,522	23,315	39,527	*2,927	*7,919						
\$4,000 under \$6,000	847,362	726,050	803,775	80,427	613,221	645,623	339,078	519,566	159,097	234,549	27,928	39,047	*263	*4,800						
\$6,000 under \$8,000	814,291	798,328	766,689	76,165	586,159	722,163	259,047	455,362	154,629	227,066	35,119	20,907	*25	*73						
\$8,000 under \$10,000	811,593	769,071	754,527	79,761	579,947	688,310	263,448	523,269	181,365	206,063	22,647	22,052	*2,491	*4,383						
\$10,000 under \$12,000	721,781	864,583	686,736	73,338	507,212	791,245	263,420	463,273	181,566	222,169	27,617	44,992	*851	*1,084						
\$12,000 under \$14,000	759,246	877,083	720,693	70,129	490,663	806,955	213,730	321,085	173,296	267,168	27,233	29,219	*677	*3,046						
\$14,000 under \$16,000	752,487	889,141	726,886	73,990	486,389	815,151	184,729	309,059	230,318	353,945	36,436	109,865	*765	*4,976						
\$16,000 under \$18,000	746,179	802,573	705,454	75,520	484,293	727,053	223,250	415,916	245,001	324,743	31,616	51,794	*58	*71						
\$18,000 under \$20,000	736,697	870,131	700,254	77,137	471,866	792,905	200,297	432,826	179,195	283,115	15,395	24,483	*2,108	*3,911						
\$20,000 under \$25,000	1,761,308	1,827,183	1,680,959	190,250	1,084,485	1,638,933	372,214	812,862	457,002	760,904	57,062	175,183	*434	*750						
\$25,000 under \$30,000	1,256,108	1,266,044	1,206,444	146,458	799,578	1,478,588	270,775	690,504	288,937	502,845	53,037	200,123	5,063	7,414						
\$30,000 under \$50,000	2,195,050	4,666,125	2,142,300	284,117	1,534,061	4,392,008	410,431	1,967,965	428,336	1,095,677	94,658	356,770	3,979	15,362						
\$50,000 under \$100,000	783,569	5,109,035	769,370	114,571	643,665	4,940,464	192,237	1,364,105	156,788	686,481	54,700	463,996	5,630	40,577						
\$100,000 under \$200,000	182,958	3,381,091	179,902	28,605	163,044	3,352,466	52,428	638,044	34,556	235,801	17,658	302,595	1,888	25,378						
\$200,000 under \$500,000	41,249	2,520,904	40,533	6,641	39,333	2,514,263	12,088	261,544	7,654	94,770	5,835	227,833	658	14,795						
\$500,000 under \$1,000,000	4,802	969,439	4,736	779	4,667	968,861	1,475	43,879	1,001	29,313	965	104,472	115	2,350						
\$1,000,000 or more	1,686	1,086,143	1,658	273	1,654	1,085,870	506	30,640	396	18,226	382	116,496	33	2,304						
Taxable returns, total	11,756,230	28,968,835	11,275,737	1,304,002	8,081,347	25,064,833	2,904,723	8,069,415	2,665,580	5,118,458	472,616	2,247,740	24,886	135,092						
Under \$2,000	25,728	90,240	25,639	2,456	20,632	87,784	7,577	20,852	2,692	104,049	1,018	8,826	194	10,711						
\$2,000 under \$4,000	113,750	76,850	111,385	10,050	95,733	66,809	14,248	13,000	12,313	14,944	*6,552	*8,899	—	—						
\$4,000 under \$6,000	444,702	378,216	430,470	36,147	335,857	342,069	131,072	208,549	66,503	60,028	14,382	17,691	*262	*4,799						
\$6,000 under \$8,000	608,473	585,539	568,118	52,876	458,524	532,664	173,736	272,823	105,988	122,963	18,886	8,896	—	—						
\$8,000 under \$10,000	740,779	711,007	689,704	72,584	618,124	638,424	224,032	445,780	150,861	176,871	16,403	13,832	*2,491	*4,383						
\$10,000 under \$12,000	691,683	824,069	657,624	70,675	490,154	753,394	254,078	445,652	162,935	185,771	27,173	44,883	*796	*434						
\$12,000 under \$14,000	733,370	805,889	697,065	67,827	477,330	738,062	206,282	313,388	162,725	216,344	26,597	28,339	*677	*3,046						
\$14,000 under \$16,000	740,408	865,804	715,371	72,747	478,885	793,057	178,498	288,775	224,192	320,038	35,329	107,983	747	4,897						
\$16,000 under \$18,000	735,992	793,948	695,533	74,210	476,703	719,638	218,825	405,004	238,933	305,609	31,190	51,027	*58	*71						
\$18,000 under \$20,000	728,129	847,108	691,686	76,203	464,668	770,905	196,948	429,537	176,388	256,957	14,871	24,232	*2,108	*3,911						
\$20,000 under \$25,000	1,748,021	1,810,116	1,687,707	189,135	1,077,860	1,620,981	383,694	787,328	452,706	741,839	56,892	175,164	434	750						
\$25,000 under \$30,000	1,247,433	1,579,536	1,197,609	145,447	793,629	1,434,089	268,290	683,540	287,074	495,795	49,746	192,654	5,063	7,414						
\$30,000 under \$50,000	2,186,593	4,585,633	2,134,328	283,130	1,527,830	4,302,503	407,597	1,443,137	423,625	1,073,355	94,204	356,171	3,853	14,506						
\$50,000 under \$100,000	780,788	5,074,748	766,935	114,257	641,749	4,960,491	191,466	1,357,925	155,264	669,201	54,533	459,692	5,509	35,342						
\$100,000 under \$200,000	182,699	3,369,762	179,689	28,571	165,029	3,341,192	52,325	637,402	34,340	232,783	17,643	301,827	1,888	25,378						
\$200,000 under \$500,000	41,219	2,518,039	40,505	6,637	39,304	2,511,402	12,075	261,221	7,645	94,373	5,830	227,055	658	14,795						
\$500,000 under \$1,000,000	*6,483	*2,052,421	*6,389	*1,051	*6,316	*2,051,370	*1,980	*74,504	*1,396	*47,538	*1,367	*220,970	**	*4,654						
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
Total non-taxable returns	1,669,835	1,514,559	1,560,814	158,909	1,120,991	1,355,649	797,157	1,239,672	491,678	1,222,852	82,140	139,471	3,528	10,765						
All returns, summary																				
Under \$5,000	1,425,826	994,819	1,334,274	122,081	1,022,741	872,738	612,338	829,883	350,630	888,619	62,965	123,049	2,639	19,383						
\$5,000 under \$10,000	2,057,119	2,000,097	1,936,552	199,022	1,466,510	1,801,075	691,962	1,246,502	422,682	577,535	69,177	56,339	*2,516	*4,456						
\$10,000 under \$15,000	1,889,254	2,289,603	1,802,402	184,766	1,276,238	2,104,836	573,634	910,106	176,388	681,016	74,576	109,835	*1,780	*4,348						
\$15,000 under \$20,000	1,827,136	2,013,908	1,737,621	185,347	1,164,193	1,828,561	511,732	1,032,054	534,842	770,123	63,721	53,518	2,679	8,741						
\$20,000 or more	6,226,730	21,184,967	6,025,702	771,695	4,272,704	20,413,272	1,312,154	5,398,543	1,374,570	3,424,017	284,317	1,947,470	17,800	108,930						

Footnotes at end of table



Table 1.4.—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Sales of capital assets reported on schedule D																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Capital gain distributions reported on Form 1040			Returns with short-term capital gains or losses			Returns with long-term capital gains or losses			Post-1969 long-term capital loss carryover																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Number of returns	Amount	(44)	Number of returns	Amount	(45)	Number of returns	Amount	(46)	Number of returns	Amount	(47)	Number of returns	Amount	(48)	Number of returns	Amount	(49)	Number of returns	Amount	(50)	Number of returns	Amount	(51)	Number of returns	Amount	(52)	Number of returns	Amount	(53)	Number of returns	Amount	(54)	Number of returns	Amount	(55)	Number of returns	Amount	(56)	Number of returns	Amount	(57)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
All returns, total			1,012,374	229,698	17,076	284,408	373,833	4,188,034	738,727	2,107,475	1,093,148	7,283,681	65,303	1,656,400	928,252	11,387,474																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Under \$2,000	18,404	3,407	199	15,365	11,716	13,128	85,705	28,576	696,145	13,288	28,576	696,145	**853	**48,566	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,022	17,280	189,360	623,400	33,188	489,0



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Sales of capital assets—Continued										Sales of property other than capital assets			
	Returns with long-term capital gains or losses—Continued					All returns with capital gains or losses					Net gain		Net loss	
	Net long-term gain after carryover		Net long-term loss after carryover		Net long-term capital gain in excess of any short-term capital loss	Net capital gain		Net capital loss		Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount					
<b>All returns, total</b>	<b>5,283,141</b>	<b>45,053,394</b>	<b>2,001,237</b>	<b>14,760,801</b>	<b>6,113,221</b>	<b>43,949,455</b>	<b>23,363,333</b>	<b>2,390,171</b>	<b>2,546,729</b>	<b>646,323</b>	<b>1,708,125</b>	<b>362,760</b>	<b>1,124,823</b>	<b>412,854</b>
Under \$2,000	237,426	2,135,655	63,859	641,722	248,088	1,900,500	1,028,829	38,852	42,016	58,105	188,049	49,919	16,403	39,900
\$2,000 under \$4,000	210,030	551,527	56,281	255,017	280,846	549,504	299,353	67,930	73,039	37,316	30,192	16,403	47,509	26,398
\$4,000 under \$6,000	341,980	938,485	104,171	343,148	397,170	918,011	475,170	114,648	116,642	32,817	57,656	21,171	21,171	21,171
\$6,000 under \$8,000	360,832	1,134,625	73,968	1,046,408	418,480	1,169,205	433,573	88,940	113,885	32,288	29,990	43,434	43,434	43,434
\$8,000 under \$10,000	303,536	1,256,244	96,961	327,725	370,337	1,284,414	698,167	110,473	113,885	48,525	48,525	21,906	21,906	21,906
\$10,000 under \$12,000	285,906	1,166,781	101,197	468,880	330,231	1,161,583	350,231	121,451	121,451	32,057	44,151	17,014	17,014	17,014
\$12,000 under \$14,000	265,926	984,124	121,255	659,472	320,358	891,594	555,236	147,338	150,322	25,005	60,659	21,813	21,813	21,813
\$14,000 under \$16,000	319,724	1,394,708	86,097	514,091	380,710	1,367,875	717,790	118,724	142,617	42,129	88,464	17,154	17,154	17,154
\$16,000 under \$18,000	297,075	1,497,447	108,546	511,972	354,921	1,499,653	779,348	141,458	140,170	35,410	73,110	18,020	18,020	18,020
\$18,000 under \$20,000	246,760	1,196,489	95,430	281,236	292,094	1,195,237	630,638	116,167	104,304	27,866	17,892	16,923	16,923	16,923
\$20,000 under \$25,000	608,532	3,106,920	263,890	1,537,180	724,272	3,116,467	1,638,743	332,764	324,119	17,199	175,877	33,954	33,954	33,954
\$25,000 under \$30,000	459,489	2,945,879	192,522	1,033,504	533,138	2,939,476	1,532,638	243,806	231,420	59,488	182,662	22,765	22,765	22,765
\$30,000 under \$50,000	821,797	7,558,446	388,014	3,201,132	930,995	7,417,559	4,013,860	456,087	490,130	87,339	249,393	37,685	37,685	37,685
\$50,000 under \$100,000	385,400	7,125,756	193,020	2,095,126	405,532	6,813,000	3,676,666	226,167	300,610	46,020	211,442	21,385	21,385	21,385
\$100,000 under \$200,000	106,288	4,399,117	45,301	809,082	105,495	4,191,055	1,094,644	79,473	79,473	13,966	99,867	7,714	7,714	7,714
\$200,000 under \$500,000	27,469	3,572,343	9,311	286,898	26,894	3,430,244	27,667	10,824	17,529	1,802,951	3,752	60,965	60,965	60,965
\$500,000 under \$1,000,000	3,621	1,608,226	965	88,871	3,518	1,562,091	818,974	1,112	1,906	651	24,122	397	397	397
\$1,000,000 or more	1,350	2,486,611	279	159,376	1,312	2,433,966	1,238,459	325	564	240	15,560	151	151	151
<b>Taxable returns, total</b>	<b>4,384,586</b>	<b>41,524,205</b>	<b>1,769,831</b>	<b>12,057,512</b>	<b>5,094,191</b>	<b>40,640,680</b>	<b>21,567,361</b>	<b>2,158,013</b>	<b>2,292,172</b>	<b>464,293</b>	<b>1,371,210</b>	<b>228,449</b>	<b>533,202</b>	<b>83,953</b>
Under \$2,000	12,995	829,635	693	15,409	13,111	807,419	428,955	77	39	1,794	29,967	256	256	256
\$2,000 under \$4,000	47,883	153,895	10,895	25,737	47,883	153,895	88,549	13,865	10,000	2,750	2,011	458	458	458
\$4,000 under \$6,000	139,051	412,630	51,450	276,428	163,084	398,984	207,771	58,801	72,749	9,213	23,726	4,253	4,253	4,253
\$6,000 under \$8,000	222,000	710,543	43,186	164,075	260,175	722,068	360,077	84,261	63,910	14,411	47,719	10,256	10,256	10,256
\$8,000 under \$10,000	245,042	1,015,574	83,806	237,274	303,916	1,041,894	546,906	92,760	87,997	19,684	37,724	11,533	11,533	11,533
\$10,000 under \$12,000	257,439	1,049,514	93,948	404,600	310,684	1,044,092	547,668	115,665	114,864	26,246	37,063	11,434	11,434	11,434
\$12,000 under \$14,000	241,964	864,886	116,376	792,532	296,526	874,432	308,086	143,078	145,100	18,865	52,200	21,710	21,710	21,710
\$14,000 under \$16,000	303,722	1,282,225	83,267	468,105	364,587	1,266,686	666,405	115,162	137,852	37,506	72,911	15,171	15,171	15,171
\$16,000 under \$18,000	287,257	1,430,573	107,273	498,572	343,553	1,432,955	745,991	138,756	137,426	31,616	68,885	14,873	14,873	14,873
\$18,000 under \$20,000	238,344	1,145,563	95,053	260,890	285,241	1,151,300	607,906	114,031	100,472	23,050	52,190	16,471	16,471	16,471
\$20,000 under \$25,000	594,474	3,042,773	280,797	1,457,431	710,305	3,053,330	1,599,609	327,219	313,986	74,584	188,502	32,828	32,828	32,828
\$25,000 under \$30,000	456,923	2,923,944	189,490	889,412	530,294	2,917,635	1,520,081	239,859	224,655	56,718	168,657	21,029	21,029	21,029
\$30,000 under \$50,000	815,375	7,491,930	385,617	3,163,932	924,055	7,372,694	3,888,310	452,522	485,697	88,349	245,155	38,398	38,398	38,398
\$50,000 under \$100,000	383,549	7,102,692	192,043	2,054,085	403,692	6,787,477	3,658,417	225,162	298,960	45,592	208,177	20,893	20,893	20,893
\$100,000 under \$200,000	106,139	4,397,194	45,394	803,236	105,370	4,169,408	1,061,518	53,385	77,354	13,946	60,157	7,710	7,710	7,710
\$200,000 under \$500,000	27,459	3,571,795	9,297	284,337	26,894	3,430,101	27,667	10,824	17,529	1,802,951	3,752	60,965	60,965	60,965
\$500,000 under \$1,000,000	3,621	1,608,226	965	88,871	3,518	1,562,091	818,974	1,112	1,906	651	24,122	397	397	397
\$1,000,000 or more	1,350	2,486,611	279	159,376	1,312	2,433,966	1,238,459	325	564	240	15,560	151	151	151
<b>Total nontaxable returns</b>	<b>898,555</b>	<b>3,529,189</b>	<b>231,406</b>	<b>2,703,288</b>	<b>1,019,030</b>	<b>3,309,275</b>	<b>1,795,973</b>	<b>233,158</b>	<b>294,556</b>	<b>182,030</b>	<b>336,915</b>	<b>134,311</b>	<b>591,421</b>	<b>484,173</b>
<b>All returns, summary:</b>	<b>6,182,641</b>	<b>48,583,594</b>	<b>2,240,643</b>	<b>17,464,090</b>	<b>7,113,251</b>	<b>44,350,000</b>	<b>25,163,333</b>	<b>2,623,329</b>	<b>2,837,285</b>	<b>828,353</b>	<b>1,708,125</b>	<b>497,071</b>	<b>1,716,244</b>	<b>907,027</b>
Under \$5,000	636,928	3,189,189	166,794	1,200,789	733,958	2,960,366	1,584,460	150,799	177,623	103,495	239,151	81,034	81,034	81,034
\$5,000 under \$10,000	816,876	2,827,356	228,426	1,171,221	960,963	2,869,268	1,527,605	266,044	304,465	91,658	115,261	62,763	62,763	62,763
\$10,000 under \$15,000	725,500	2,630,600	280,138	1,325,966	862,832	2,631,585	1,326,698	338,781	338,781	83,884	159,166	50,363	50,363	50,363
\$15,000 under \$20,000	689,891	3,390,349	232,377	1,109,684	624,312	3,384,257	1,700,903	320,081	320,081	78,611	175,119	42,201	42,201	42,201
\$20,000 or more	2,413,946	32,807,300	1,093,502	9,211,130	2,731,156	31,903,979	16,953,766	1,324,609	1,445,753	288,675	1,019,428	126,399	126,399	126,399

Footnotes at end of table.



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Business and profession				Farm				Partnership			
	Net profit		Net loss		Net profit		Net loss		Total loss		Net profit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>5,887,800</b>	<b>56,053,605</b>	<b>1,886,755</b>	<b>6,801,644</b>	<b>1,173,223</b>	<b>6,223,240</b>	<b>1,383,860</b>	<b>7,718,984</b>	<b>1,804,455</b>	<b>23,432,878</b>	<b>1,645,687</b>	<b>21,359,425</b>
Under \$2,000	289,924	631,556	83,042	116,369	3,005,756	405,178	453,108	88,990	2,352,444	158,099	52,738	158,099
\$2,000 under \$4,000	409,705	966,219	118,815	290,050	1,815,611	1,161,961	264,979	453,108	1,530,568	405,178	71,848	146,985
\$4,000 under \$6,000	452,861	1,536,219	111,884	249,984	1,105,885	303,748	107,324	277,563	1,550,439	303,748	90,506	252,116
\$6,000 under \$8,000	453,801	1,936,487	111,184	274,479	1,160,007	418,503	87,587	223,674	1,510,439	303,748	90,506	252,116
\$8,000 under \$10,000	449,956	2,246,813	115,989	262,756	1,095,514	481,533	97,193	396,023	1,510,439	303,748	90,506	252,116
\$10,000 under \$12,000	403,291	2,267,359	125,669	298,750	85,846	404,500	316,953	84,831	1,510,439	303,748	90,506	252,116
\$12,000 under \$14,000	402,898	2,480,029	123,672	270,195	74,323	429,025	276,709	78,445	1,510,439	303,748	90,506	252,116
\$14,000 under \$16,000	378,819	2,404,791	116,204	231,630	56,635	427,558	244,412	80,393	1,510,439	303,748	90,506	252,116
\$16,000 under \$18,000	353,717	2,403,647	125,647	243,843	65,787	427,558	244,412	80,393	1,510,439	303,748	90,506	252,116
\$18,000 under \$20,000	321,854	2,200,785	115,488	220,611	49,831	521,396	260,966	91,710	1,510,439	303,748	90,506	252,116
\$20,000 under \$25,000	597,854	2,598,931	207,778	405,773	102,623	1,024,854	428,069	139,530	1,510,439	303,748	90,506	252,116
\$25,000 under \$30,000	415,745	4,632,299	89,378	260,590	87,998	800,516	75,240	316,953	1,510,439	303,748	90,506	252,116
\$30,000 under \$50,000	636,188	12,093,675	156,132	495,702	87,998	1,423,978	87,055	513,799	322,952	4,385,649	257,885	1,266,096
\$50,000 under \$100,000	258,016	10,147,388	48,854	376,674	34,741	927,016	480,842	254,168	1,510,439	303,748	90,506	252,116
\$100,000 under \$200,000	45,152	3,163,377	12,098	206,077	6,540	248,571	13,093	245,327	81,788	3,551,494	64,072	3,048,194
\$200,000 under \$500,000	8,254	3,976,614	3,508	148,432	1,336	62,618	3,547	138,285	20,917	1,670,719	1,653	288,425
\$500,000 under \$1,000,000	967	238,948	619	65,406	172	10,482	553	363,768	2,618	251,114	1,553	288,425
\$1,000,000 or more	344	300,773	243	44,510	60	3,080	221	28,587	884	262,445	510	203,616
<b>Taxable returns, total</b>	<b>4,486,856</b>	<b>50,107,934</b>	<b>1,327,600</b>	<b>3,632,038</b>	<b>703,002</b>	<b>6,193,434</b>	<b>857,463</b>	<b>3,801,685</b>	<b>1,533,836</b>	<b>21,943,745</b>	<b>1,391,573</b>	<b>20,126,338</b>
Under \$2,000	1,354	48,651	2,393	176,624	222	4,449	2,655	170,499	5,837	104,157	3,561	19,981
\$2,000 under \$4,000	56,651	150,363	9,046	26,969	*3,372	95	531	39,179	12,114	153,537	11,531	36,344
\$4,000 under \$6,000	151,000	513,826	37,752	72,205	23,808	54,295	12,610	34,811	51,315	153,537	14,809	85,404
\$6,000 under \$8,000	248,841	1,028,516	64,287	139,426	43,374	112,887	42,650	77,215	35,897	107,280	37,916	104,392
\$8,000 under \$10,000	367,750	1,749,844	91,046	181,724	68,195	244,338	72,821	226,907	66,215	303,278	28,743	289,294
\$10,000 under \$12,000	353,553	1,860,025	111,959	242,853	68,646	264,127	74,420	234,075	79,250	478,281	83,568	469,978
\$12,000 under \$14,000	371,254	2,195,458	116,813	228,389	59,695	310,597	95,353	247,562	71,471	402,865	35,315	107,502
\$14,000 under \$16,000	358,511	2,170,332	110,298	195,545	49,316	323,920	75,032	181,401	74,086	387,687	73,084	108,566
\$16,000 under \$18,000	338,735	2,260,575	121,553	216,128	59,203	351,161	77,653	231,032	75,571	407,809	51,444	121,814
\$18,000 under \$20,000	315,135	2,212,163	113,413	210,916	41,377	380,806	66,857	221,248	68,066	397,091	87,608	133,194
\$20,000 under \$25,000	582,453	5,004,444	204,245	380,249	91,612	623,735	126,619	405,288	151,744	1,099,244	108,451	277,686
\$25,000 under \$30,000	406,380	4,436,414	125,251	243,449	67,306	755,680	74,831	314,823	143,310	1,138,089	128,020	1,103,276
\$30,000 under \$50,000	624,959	11,781,590	154,943	482,409	84,564	1,333,433	85,872	489,207	318,839	4,270,854	286,773	3,989,650
\$50,000 under \$100,000	255,647	10,009,899	48,160	364,373	34,211	909,494	40,402	463,156	252,595	6,456,704	213,299	6,037,284
\$100,000 under \$200,000	44,982	3,143,332	12,073	204,941	6,533	248,025	13,042	242,926	81,638	3,541,819	63,949	3,139,277
\$200,000 under \$500,000	8,240	974,763	3,505	147,924	1,336	62,618	3,541	137,973	20,903	1,668,855	14,649	1,387,358
\$500,000 under \$1,000,000	**1,311	**539,721	**661	**109,911	**232	**13,572	**774	**67,054	**3,352	**626,205	**2,062	**492,037
\$1,000,000 or more	1,400,944	5,945,670	559,155	2,969,607	470,221	2,023,806	538,397	3,917,298	270,619	1,489,133	254,114	1,231,087
<b>Total nontaxable returns</b>	<b>1,400,944</b>	<b>5,945,670</b>	<b>559,155</b>	<b>2,969,607</b>	<b>470,221</b>	<b>2,023,806</b>	<b>538,397</b>	<b>3,917,298</b>	<b>270,619</b>	<b>1,489,133</b>	<b>254,114</b>	<b>1,231,087</b>
<b>All returns, summary:</b>	<b>7,287,744</b>	<b>66,003,274</b>	<b>2,446,755</b>	<b>9,771,251</b>	<b>1,643,223</b>	<b>8,217,046</b>	<b>1,922,257</b>	<b>11,636,282</b>	<b>2,075,074</b>	<b>24,916,684</b>	<b>1,900,801</b>	<b>22,590,512</b>
Under \$5,000	940,720	2,335,151	434,734	2,662,867	288,229	491,649	398,454	3,411,298	168,049	853,085	130,489	2,519,414
\$5,000 under \$10,000	1,124,031	4,899,869	289,593	670,524	269,734	1,040,464	235,085	741,071	229,405	1,007,041	98,255	306,293
\$10,000 under \$15,000	1,002,610	3,968,251	304,952	687,951	190,233	223,649	745,211	1,014,751	205,829	1,206,088	117,543	1,149,504
\$15,000 under \$20,000	857,919	5,928,329	301,519	577,078	142,189	1,175,249	184,936	1,436,680	131,313	1,466,680	98,255	1,345,167
\$20,000 or more	1,962,520	36,822,005	555,957	2,003,224	302,838	4,501,126	2,190,343	9,899,894	987,859	19,099,894	782,012	6,555,450

Footnotes at end of table.



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Estate or trust				Small Business Corporations			
	Total income		Total loss		Total income		Total loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>687,320</b>	<b>3,035,592</b>	<b>72,131</b>	<b>271,942</b>	<b>681,668</b>	<b>2,983,617</b>	<b>58,919</b>	<b>219,968</b>
Under \$2,000	37,129	72,221	4,471	54,537	36,962	70,599	4,407	52,915
\$2,000 under \$4,000	48,886	47,334	1,967	48,886	47,334	1,967	48,886	47,334
\$4,000 under \$6,000	39,072	85,107	3,677	3,101	39,072	85,107	3,677	3,101
\$6,000 under \$8,000	43,257	111,947	1,125	2,607	43,257	111,947	1,125	2,607
\$8,000 under \$10,000	30,582	69,121	3,987	1,747	30,582	69,121	3,987	1,747
\$10,000 under \$12,000	33,155	66,869	3,416	13,680	33,155	66,869	3,416	13,680
\$12,000 under \$14,000	34,658	122,473	2,665	31,613	32,360	98,361	3,967	7,501
\$14,000 under \$16,000	38,730	102,749	3,092	4,375	38,730	102,749	3,092	4,375
\$16,000 under \$18,000	30,759	145,221	2,738	1,169	30,497	145,175	2,738	1,169
\$18,000 under \$20,000	29,211	59,044	4,507	3,584	29,211	59,044	4,507	3,584
\$20,000 under \$25,000	70,703	249,839	7,497	5,128	70,456	246,672	4,135	1,961
\$25,000 under \$30,000	54,657	207,874	2,446	13,514	54,657	207,874	2,446	13,514
\$30,000 under \$50,000	94,309	494,486	16,239	43,204	92,961	492,226	13,980	40,945
\$50,000 under \$100,000	70,758	585,881	7,381	44,738	70,028	582,364	5,755	41,220
\$100,000 under \$200,000	22,997	289,986	3,454	19,946	22,536	283,626	2,724	13,587
\$200,000 under \$500,000	6,919	189,516	953	15,153	6,811	187,270	668	12,908
\$500,000 under \$1,000,000	1,101	67,579	153	5,717	1,079	66,711	104	4,849
\$1,000,000 or more	457	88,283	63	5,158	448	85,940	35	2,815
<b>Taxable returns, total</b>	<b>582,899</b>	<b>2,786,105</b>	<b>61,948</b>	<b>214,174</b>	<b>557,271</b>	<b>2,734,795</b>	<b>46,780</b>	<b>182,885</b>
Under \$2,000	367	6,556	226	10,845	219	5,565	216	9,853
\$2,000 under \$4,000	9,994	17,419	—	—	9,994	17,419	—	—
\$4,000 under \$6,000	18,872	58,333	—	—	18,872	58,333	—	—
\$6,000 under \$8,000	32,029	96,788	63	64	32,029	96,788	63	64
\$8,000 under \$10,000	22,889	38,483	665	951	22,889	38,445	620	914
\$10,000 under \$12,000	30,653	63,483	6,416	13,680	30,653	59,707	4,397	9,903
\$12,000 under \$14,000	33,775	118,881	6,153	27,172	31,477	94,768	3,855	3,060
\$14,000 under \$16,000	38,199	96,079	3,087	4,374	38,199	94,570	1,077	2,864
\$16,000 under \$18,000	29,939	119,321	2,733	1,037	29,682	119,310	1,026	1,026
\$18,000 under \$20,000	26,901	58,873	4,507	3,594	26,901	58,873	4,507	3,594
\$20,000 under \$25,000	70,551	249,404	7,477	5,126	70,304	246,237	4,115	1,959
\$25,000 under \$30,000	52,441	190,339	2,446	13,514	52,441	190,227	2,009	13,403
\$30,000 under \$50,000	92,250	478,548	16,239	43,204	91,902	476,288	13,980	40,945
\$50,000 under \$100,000	70,605	584,618	7,321	44,715	69,875	581,100	5,695	41,197
\$100,000 under \$200,000	22,971	284,689	3,437	19,889	22,510	278,309	2,707	13,529
\$200,000 under \$500,000	6,916	189,420	952	15,133	6,808	187,175	667	12,888
\$500,000 under \$1,000,000	1,157	67,591	153	5,717	1,139	66,711	104	4,849
\$1,000,000 or more	457	88,283	63	5,158	448	85,940	35	2,815
<b>Total non-taxable returns</b>	<b>124,421</b>	<b>249,487</b>	<b>10,183</b>	<b>57,768</b>	<b>124,397</b>	<b>248,822</b>	<b>10,139</b>	<b>57,103</b>
<b>All returns, summary:</b>								
Under \$3,000	102,987	152,065	6,438	57,496	102,820	150,444	6,374	55,874
\$3,000 under \$10,000	95,919	233,728	4,469	7,455	95,919	233,691	4,444	7,417
\$10,000 under \$15,000	94,415	281,241	14,757	49,241	92,117	251,843	8,430	19,642
\$15,000 under \$20,000	72,068	215,114	8,261	5,191	71,806	215,069	8,261	5,146
\$20,000 or more	321,901	2,153,443	38,186	152,559	318,976	2,132,571	29,410	131,688

Footnotes at end of table



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Net income				Other income				Statutory adjustments				Payments to a self-employed business				Employee business expenses			
	Net income		Net loss		Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement account		Amount		Number of returns		Amount	
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
<b>All returns, total</b>	<b>3,253,548</b>	<b>4,020,864</b>	<b>212,389</b>	<b>4,075,080</b>	<b>9,742,368</b>	<b>19,329,363</b>	<b>308,742</b>	<b>1,090,587</b>	<b>2,002,833</b>	<b>2,457,708</b>	<b>576,982</b>	<b>1,834,734</b>	<b>5,592,833</b>	<b>9,583,177</b>						
Under \$2,000	156,308	78,758	44,484	2,968,341	173,077	605,627	85,887	367,496	14,065	19,758	3,983	6,065	41,178	126,527						
\$2,000 under \$4,000	133,589	148,680	8,454	1,985,560	442,423	1,098,594	33,076	149,594	8,350	4,760	8,607	2,030	120,184	242,365						
\$4,000 under \$6,000	223,314	275,870	7,565	370,421	750,853	1,055,219	45,516	185,689	40,253	19,138	13,520	5,175	200,624	389,359						
\$6,000 under \$8,000	203,153	243,170	7,799	34,512	780,696	1,055,219	45,516	185,689	40,253	19,138	13,520	5,175	200,624	389,359						
\$8,000 under \$10,000	193,889	228,820	13,867	47,155	576,583	908,642	25,225	90,795	105,627	113,536	20,962	18,532	382,395	526,745						
\$10,000 under \$12,000	205,967	184,276	12,953	43,447	663,170	1,080,345	33,366	101,097	112,260	113,536	20,962	18,532	382,395	526,745						
\$12,000 under \$14,000	211,227	161,095	7,351	28,799	716,339	1,153,079	17,237	38,301	120,425	120,425	17,237	22,020	442,019	736,391						
\$14,000 under \$16,000	226,876	226,326	6,403	24,588	743,491	1,195,768	20,428	43,376	117,952	129,935	18,449	24,900	458,274	716,304						
\$16,000 under \$18,000	213,022	180,321	13,927	46,880	741,902	1,154,164	7,006	5,784	136,982	149,933	19,373	26,201	458,846	686,570						
\$18,000 under \$20,000	194,889	167,294	7,637	62,338	641,809	1,013,647	1,668	—	111,108	123,941	17,099	28,219	408,334	611,700						
\$20,000 under \$25,000	468,016	347,784	15,466	62,338	1,469,973	2,392,598	1,469	—	337,220	419,760	58,840	107,022	934,803	1,337,691						
\$25,000 under \$30,000	319,726	337,790	47,335	17,343	967,203	1,734,439	828	—	251,265	340,333	48,164	117,595	588,622	853,252						
\$30,000 under \$50,000	395,605	624,944	181,967	140,697	3,498,904	3,498,904	956	—	407,929	582,880	154,658	538,148	775,742	1,459,208						
\$50,000 under \$100,000	120,404	458,467	174,952	174,952	471,953	1,951,750	55	—	154,257	246,473	128,630	679,360	179,312	578,940						
\$100,000 under \$200,000	28,846	183,091	5,565	126,862	89,154	500,859	—	—	27,317	45,960	30,820	189,624	29,921	139,221						
\$200,000 under \$500,000	7,337	89,561	1,859	116,250	15,343	128,317	—	—	4,197	7,320	5,764	34,102	4,105	31,430						
\$500,000 under \$1,000,000	1,003	34,134	298	21,378	1,475	19,996	—	—	357	620	519	3,192	403	5,742						
\$1,000,000 or more	368	27,476	106	11,200	404	13,247	—	—	87	146	107	729	136	5,979						
<b>Taxable returns, total</b>	<b>2,771,261</b>	<b>3,478,541</b>	<b>145,099</b>	<b>1,385,059</b>	<b>8,973,321</b>	<b>17,323,075</b>	<b>135,987</b>	<b>376,776</b>	<b>1,913,208</b>	<b>2,372,198</b>	<b>533,811</b>	<b>1,790,289</b>	<b>5,247,872</b>	<b>8,717,644</b>						
Under \$2,000	4,396	16,161	1,842	469,771	1,390	16,081	—	—	35	53	304	1,493	364	10,597						
\$2,000 under \$4,000	21,638	18,864	336	13,483	55,063	77,806	—	—	526	316	46	35	39,764	67,654						
\$4,000 under \$6,000	61,480	107,202	2,642	18,905	199,612	354,704	106	—	28,485	12,321	2,467	1,265	118,944	223,810						
\$6,000 under \$8,000	132,444	204,811	5,605	16,338	336,222	536,473	21,968	66,007	39,440	30,744	6,299	6,995	191,796	315,214						
\$8,000 under \$10,000	171,646	200,495	11,404	14,852	511,896	734,168	24,606	87,684	87,710	79,030	20,106	16,413	279,573	426,256						
\$10,000 under \$12,000	194,986	172,006	10,543	35,070	637,115	1,021,763	31,383	94,907	109,399	110,872	16,119	13,228	371,144	611,396						
\$12,000 under \$14,000	205,345	152,415	7,155	23,686	699,356	1,113,557	16,983	37,925	114,277	112,802	15,082	17,075	433,172	711,143						
\$14,000 under \$16,000	224,149	222,307	5,235	15,478	726,745	1,143,529	20,428	43,376	113,657	126,596	18,617	23,329	449,384	674,361						
\$16,000 under \$18,000	211,411	176,418	13,560	42,544	733,964	1,141,380	7,006	5,784	134,836	146,736	18,578	25,301	450,408	678,294						
\$18,000 under \$20,000	192,178	163,717	6,871	20,397	637,645	1,006,477	1,668	—	108,898	121,498	16,949	27,571	404,778	606,075						
\$20,000 under \$25,000	463,092	344,004	15,240	57,756	1,453,113	2,368,225	—	—	333,170	414,674	54,193	100,479	933,988	1,334,721						
\$25,000 under \$30,000	316,444	335,185	13,783	41,841	963,433	1,720,148	828	—	249,740	338,219	47,689	115,726	588,368	845,337						
\$30,000 under \$50,000	383,227	594,758	27,653	183,824	1,435,257	3,481,028	956	—	405,756	579,364	153,570	535,541	774,051	1,451,232						
\$50,000 under \$100,000	119,361	440,374	15,308	180,051	470,273	1,946,308	55	—	153,390	245,080	128,404	678,284	178,896	577,354						
\$100,000 under \$200,000	28,773	180,544	5,507	121,934	89,028	500,022	—	—	27,251	45,815	30,800	189,520	29,902	138,711						
\$200,000 under \$500,000	7,320	87,672	1,854	115,951	15,331	128,193	—	—	4,194	7,313	5,762	34,092	4,101	31,406						
\$500,000 under \$1,000,000	1,371	34,134	298	21,378	1,475	19,996	—	—	357	620	519	3,192	403	5,742						
\$1,000,000 or more	368	27,476	106	11,200	404	13,247	—	—	87	146	107	729	136	5,979						
<b>Total nontaxable returns</b>	<b>482,287</b>	<b>542,323</b>	<b>67,270</b>	<b>2,710,021</b>	<b>766,047</b>	<b>2,006,287</b>	<b>170,755</b>	<b>713,912</b>	<b>89,625</b>	<b>85,510</b>	<b>43,171</b>	<b>44,445</b>	<b>345,161</b>	<b>845,533</b>						
<b>All returns, summary:</b>																				
Under \$5,000	373,887	335,045	56,560	3,055,674	552,933	1,438,720	142,767	617,303	40,624	31,670	13,018	11,467	261,987	586,420						
\$5,000 under \$10,000	496,355	662,553	25,589	1,031,138	1,226,522	2,053,517	82,411	281,491	180,846	248,567	13,666	46,787	673,390	1,163,256						
\$10,000 under \$15,000	519,813	448,953	25,323	89,577	1,744,923	2,831,048	64,518	172,604	290,023	298,557	46,788	48,916	1,046,599	1,740,599						
\$15,000 under \$20,000	532,188	470,961	22,948	83,809	1,761,788	2,765,954	15,207	16,687	308,711	338,624	47,977	70,956	1,096,928	1,681,440						
\$20,000 or more	1,331,305	2,103,246	81,949	742,882	4,456,202	10,240,130	1,839	2,503	1,182,629	1,643,491	427,502	1,689,772	2,513,048	4,411,463						

Footnotes at end of table.



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on sample—money amounts are in thousands of dollars]

Size of adjusted gross income	Moving expenses					Statutory adjustments—Continued					Total					Income earned abroad				
	Number of returns		Amount		Number of returns	Forfeited interest penalty			Number of returns	Alimony paid		Number of returns	Amount		Number of returns	Tax-exempt amount		Number of returns	Taxable amount	
	(118)		(119)		(120)	(121)	Amount		(122)	Amount		(123)	Amount		(124)	Amount		(125)	Amount	
<b>All returns, total</b>	<b>1,385,151</b>		<b>2,597,717</b>		<b>309,455</b>		<b>117,221</b>		<b>443,477</b>		<b>1,537,451</b>		<b>123,045</b>		<b>3,068,234</b>		<b>112,883</b>		<b>1,486,428</b>	
Under \$1,000	6,597		13,704		14,738		21,854		5,335		28,272		37,835		422,232		32,090		360,064	
\$1,000 under \$2,000	28,990		51,266		15,873		6,526		2,831		5,855		7,396		65,022		32,090		56,932	
\$2,000 under \$4,000	46,994		80,645		30,645		11,764		18,986		75,009		16,986		117,632		3,684		117,632	
\$4,000 under \$6,000	101,092		111,817		17,792		4,875		18,969		38,495		6,332		75,230		7,913		55,270	
\$6,000 under \$8,000	100,403		114,959		24,469		6,622		26,351		41,551		7,913		138,186		7,913		138,186	
\$8,000 under \$10,000	115,671		128,836		13,672		7,086		27,605		54,217		1,755		45,119		1,755		26,325	
\$10,000 under \$12,000	119,765		134,915		22,383		9,968		28,207		75,204		6,107		77,184		4,113		55,681	
\$12,000 under \$14,000	141,569		207,460		13,695		1,983		30,098		61,267		3,291		99,469		3,291		49,365	
\$14,000 under \$16,000	125,021		199,075		18,851		4,350		42,246		78,854		3,022		93,679		3,022		51,211	
\$16,000 under \$18,000	105,190		194,689		19,174		3,241		27,607		50,581		4,593		111,601		4,593		79,396	
\$18,000 under \$20,000	186,122		381,059		35,704		11,882		53,713		129,411		12,440		421,390		12,440		207,794	
\$20,000 under \$25,000	108,895		288,588		28,397		4,044		38,444		116,765		4,274		68,705		4,274		33,018	
\$25,000 under \$30,000	166,470		571,920		42,282		13,298		72,959		319,047		15,659		650,200		14,230		204,227	
\$30,000 under \$50,000	29,361		144,680		11,396		10,961		38,010		287,595		7,154		504,896		6,910		121,206	
\$50,000 under \$100,000	29,549		157,668		1,953		1,948		6,393		107,983		1,357		154,895		1,306		24,777	
\$100,000 under \$200,000	413		2,872		387		720		2,371		51,831		210		43,572		204		39,282	
\$200,000 under \$500,000	36		178		82		115		334		10,158		4		6,636		18		335	
\$500,000 under \$1,000,000	13		1,192		5		6		115		10,158		4		6,636		18		335	
\$1,000,000 or more	13		1,192		5		6		115		10,158		4		6,636		18		335	
<b>Taxable returns, total</b>	<b>1,305,672</b>		<b>2,455,480</b>		<b>257,733</b>		<b>84,853</b>		<b>421,033</b>		<b>1,445,404</b>		<b>64,992</b>		<b>2,213,347</b>		<b>60,997</b>		<b>898,930</b>	
Under \$2,000	510		846		44		1,000		178		2,059		5		179		5		139	
\$2,000 under \$4,000	11,311		8,106		5,878		846		485		1,249		2,846		2,540		2,846		1,971	
\$4,000 under \$6,000	29,655		29,088		11,402		6,547		10,631		41,801		3,272		69,445		3,272		49,484	
\$6,000 under \$8,000	78,417		75,513		13,966		3,335		17,621		35,972		6,120		135,187		6,120		100,584	
\$8,000 under \$10,000	94,401		82,670		23,632		6,254		23,271		30,630		6,120		135,187		6,120		100,584	
\$10,000 under \$12,000	111,871		125,986		13,671		7,086		27,587		54,135		6,107		77,184		6,107		55,681	
\$12,000 under \$14,000	118,104		133,817		22,248		9,949		29,126		75,142		1,755		51,765		1,755		26,325	
\$14,000 under \$16,000	138,306		203,162		13,415		1,999		29,760		60,183		3,022		93,679		3,022		51,211	
\$16,000 under \$18,000	124,131		197,765		18,594		4,355		42,167		78,041		3,062		82,832		3,062		36,431	
\$18,000 under \$20,000	105,134		194,595		19,174		3,241		27,357		50,231		12,440		421,390		12,440		207,794	
\$20,000 under \$25,000	185,984		380,831		35,679		11,879		52,897		122,861		4,274		68,705		4,274		33,018	
\$25,000 under \$30,000	108,789		288,389		26,270		3,898		38,167		114,716		13,672		528,526		12,243		171,879	
\$30,000 under \$50,000	166,152		570,602		42,124		13,250		72,682		316,674		6,892		689,883		6,648		116,646	
\$50,000 under \$100,000	29,315		144,230		11,252		10,968		37,861		286,712		1,302		146,531		1,251		23,402	
\$100,000 under \$200,000	2,532		15,707		1,953		1,948		8,391		107,965		198		40,232		192		4,058	
\$200,000 under \$500,000	411		2,802		387		720		2,373		51,816		**23		**8,259		**22		**405	
\$500,000 under \$1,000,000	**49		**1,370		**44		**88		**449		**15,206		**23		**8,259		**22		**405	
\$1,000,000 or more	**		**		**		**		**		**		**		**		**		**	
<b>Total nontaxable returns</b>	<b>79,479</b>		<b>142,237</b>		<b>51,722</b>		<b>32,368</b>		<b>22,444</b>		<b>92,046</b>		<b>58,053</b>		<b>854,886</b>		<b>51,886</b>		<b>587,495</b>	
<b>All returns, summary:</b>																				
Under \$5,000	55,642		62,063		45,082		38,446		12,604		55,264		48,070		497,590		41,903		426,978	
\$5,000 under \$10,000	228,434		264,441		58,435		13,195		59,768		134,217		15,090		291,873		15,090		201,751	
\$10,000 under \$15,000	298,739		359,881		48,119		14,766		71,625		159,711		9,617		174,069		7,623		108,331	
\$15,000 under \$20,000	308,477		505,095		39,656		7,873		85,138		160,412		9,151		252,983		9,151		153,647	
\$20,000 or more	483,859		1,406,237		118,163		42,841		214,342		1,027,847		41,117		1,851,719		39,116		595,719	

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Less than \$500.

NOTE: Detail may not add to total because of rounding.



## Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>44,004,343</b>	<b>850,854,192</b>	<b>39,260,167</b>	<b>711,590,884</b>	<b>27,485,830</b>	<b>35,469,510</b>	<b>17,387</b>	<b>44,8</b>
Under \$2,000 .....	1,076,831	—4,961,998	618,517	2,199,405	522,560	567,392	*9	*1
\$2,000 under \$4,000 .....	1,397,806	4,288,541	1,017,342	3,177,750	581,717	541,608	—	—
\$4,000 under \$6,000 .....	2,162,850	11,008,960	1,580,109	7,448,929	1,027,356	1,283,616	—	—
\$6,000 under \$8,000 .....	2,785,208	19,445,690	2,201,021	14,284,034	1,232,586	1,721,035	*39	*1
\$8,000 under \$10,000 .....	3,011,083	27,122,261	2,483,129	21,239,528	1,357,076	1,899,592	*398	*8
\$10,000 under \$12,000 .....	3,168,215	34,829,912	2,814,889	29,288,293	1,541,417	1,730,424	*2,469	*3,0
\$12,000 under \$14,000 .....	3,277,552	42,658,500	3,002,980	37,287,525	1,652,928	1,653,168	—	—
\$14,000 under \$16,000 .....	3,467,727	52,064,283	3,231,513	46,361,743	1,840,406	1,735,881	*636	*1
\$16,000 under \$18,000 .....	3,601,990	61,149,521	3,430,905	55,438,934	2,183,342	1,765,164	*4,287	*3,8
\$18,000 under \$20,000 .....	3,391,111	64,385,115	3,244,168	58,591,593	2,163,689	1,706,777	*287	*6
\$20,000 under \$25,000 .....	6,888,431	153,817,756	6,624,930	140,704,306	4,941,442	4,078,367	3,546	4,5
\$25,000 under \$30,000 .....	4,017,530	109,671,007	3,822,604	97,933,926	3,190,801	3,617,302	*1,389	*2,0
\$30,000 under \$50,000 .....	4,461,932	162,779,935	4,116,701	134,133,723	3,913,251	6,630,767	2,992	17,8
\$50,000 under \$100,000 .....	1,043,888	68,530,507	862,887	42,493,032	992,889	3,987,531	984	7,9
\$100,000 under \$200,000 .....	205,525	26,886,813	169,756	14,801,244	198,738	1,570,213	265	1,9
\$200,000 under \$500,000 .....	40,864	11,313,747	33,882	5,003,827	39,949	676,513	69	7
\$500,000 under \$1,000,000 .....	4,371	2,891,688	3,621	810,594	4,276	165,044	13	9
\$1,000,000 or more .....	1,429	2,771,954	1,213	393,495	1,407	139,116	4	1
All returns, summary:								
Under \$5,000 .....	3,433,270	3,670,201	2,339,448	8,232,419	1,593,887	1,651,482	*9	*1
\$5,000 under \$10,000 .....	7,000,508	53,233,253	5,560,670	40,115,227	3,127,408	4,361,761	*437	*8
\$10,000 under \$15,000 .....	8,131,231	101,915,285	7,371,915	88,099,683	4,109,605	4,252,737	*2,805	*3,0
\$15,000 under \$20,000 .....	8,775,364	153,172,046	8,352,540	138,869,406	5,372,177	4,338,677	*4,877	*4,6
\$20,000 or more .....	16,663,970	538,663,407	15,635,594	436,274,149	13,282,753	20,864,853	9,262	36,1

Size of adjusted gross income	State income tax refunds		Total		Pensions and annuities		Fully taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
							Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>7,179,422</b>	<b>1,665,612</b>	<b>4,201,976</b>	<b>22,792,021</b>	<b>4,000,601</b>	<b>20,458,131</b>	<b>3,686,751</b>	<b>19,033,2</b>
Under \$2,000 .....	30,713	10,962	120,889	419,544	100,183	231,878	88,768	216,7
\$2,000 under \$4,000 .....	26,504	5,019	211,874	552,799	194,540	391,189	173,445	346,3
\$4,000 under \$6,000 .....	66,613	8,366	432,883	1,342,399	422,009	1,204,871	403,179	1,170,3
\$6,000 under \$8,000 .....	120,725	21,081	487,212	1,891,907	469,936	1,697,047	431,276	1,604,1
\$8,000 under \$10,000 .....	194,668	29,686	445,705	2,137,828	426,437	1,855,425	394,216	1,725,9
\$10,000 under \$12,000 .....	273,573	42,026	362,764	1,856,913	351,501	1,743,130	338,047	1,674,4
\$12,000 under \$14,000 .....	379,136	62,789	299,905	1,618,728	290,947	1,491,256	274,182	1,407,0
\$14,000 under \$16,000 .....	494,774	77,058	252,455	1,536,346	241,791	1,351,911	215,689	1,193,6
\$16,000 under \$18,000 .....	631,897	111,009	262,982	1,555,164	243,521	1,367,138	225,117	1,291,2
\$18,000 under \$20,000 .....	697,950	133,755	233,341	1,297,376	223,128	1,186,652	210,647	1,140,5
\$20,000 under \$25,000 .....	1,676,416	324,923	419,031	2,942,738	398,569	2,715,151	362,987	2,458,4
\$25,000 under \$30,000 .....	1,064,395	229,036	251,995	1,767,416	237,168	1,633,669	219,779	1,543,6
\$30,000 under \$50,000 .....	1,233,209	362,454	323,282	2,823,278	307,538	2,618,105	270,838	2,392,6
\$50,000 under \$100,000 .....	228,123	156,338	77,512	785,002	73,902	726,240	62,613	648,5
\$100,000 under \$200,000 .....	41,660	58,650	15,886	191,854	15,268	177,179	12,580	157,4
\$200,000 under \$500,000 .....	7,860	22,199	3,576	57,842	3,490	53,558	2,866	48,2
\$500,000 under \$1,000,000 .....	917	5,854	516	9,094	511	8,409	409	7,6
\$1,000,000 or more .....	289	3,407	168	5,794	162	5,324	113	4,9
All returns, summary:								
Under \$5,000 .....	80,412	19,434	533,725	1,603,157	489,215	1,148,048	443,455	1,064,5
\$5,000 under \$10,000 .....	358,811	55,880	1,164,838	4,741,321	1,123,890	4,232,362	1,047,429	3,999,0
\$10,000 under \$15,000 .....	864,502	137,201	791,779	4,241,131	768,310	3,938,319	722,395	3,682,5
\$15,000 under \$20,000 .....	1,612,828	289,436	619,668	3,623,395	582,578	3,201,768	541,287	3,024,5
\$20,000 or more .....	4,262,869	1,163,862	1,091,966	8,583,017	1,036,608	7,937,635	932,185	7,262,4

Footnotes at end of table.



## Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Pensions and annuities—Continued						
	Fully taxable—Continued		Partially taxable			Nontaxable	
	Reported on Schedule E						
	Number of returns	Amount	Number of returns	Amount received	Taxable portion	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<b>Total</b> .....	<b>501,299</b>	<b>2,341,367</b>	<b>451,808</b>	<b>2,636,108</b>	<b>1,424,916</b>	<b>246,899</b>	<b>1,122,698</b>
Under \$2,000 .....	16,042	50,256	11,421	46,562	15,114	30,321	156,219
\$2,000 under \$4,000 .....	35,708	57,955	21,924	107,032	44,842	17,807	99,421
\$4,000 under \$6,000 .....	75,144	193,878	27,697	102,167	34,496	13,815	69,857
\$6,000 under \$8,000 .....	55,471	198,147	49,953	215,917	82,862	17,321	71,805
\$8,000 under \$10,000 .....	60,741	245,118	54,066	331,248	129,462	28,407	80,618
\$10,000 under \$12,000 .....	33,922	143,647	22,818	127,252	68,651	16,116	55,182
\$12,000 under \$14,000 .....	33,250	185,268	33,932	148,059	84,219	11,825	63,632
\$14,000 under \$16,000 .....	36,823	233,883	38,258	267,534	158,073	10,923	74,974
\$16,000 under \$18,000 .....	17,622	112,394	28,636	181,617	75,934	20,490	82,343
\$18,000 under \$20,000 .....	26,623	116,383	19,018	100,289	46,063	11,663	56,504
\$20,000 under \$25,000 .....	37,151	195,770	51,534	391,820	256,866	28,012	92,433
\$25,000 under \$30,000 .....	24,444	183,795	28,247	150,679	89,811	15,101	72,880
\$30,000 under \$50,000 .....	32,033	282,523	45,260	308,740	225,447	20,167	121,879
\$50,000 under \$100,000 .....	12,498	102,723	14,288	115,751	77,694	4,077	20,705
\$100,000 under \$200,000 .....	3,071	27,731	3,614	31,039	19,718	727	3,353
\$200,000 under \$500,000 .....	628	8,072	764	8,338	4,733	95	679
\$500,000 under \$1,000,000 .....	103	1,975	124	1,343	731	6	74
\$1,000,000 or more .....	25	1,848	54	728	400	6	142
<b>All returns, summary:</b>							
Under \$5,000 .....	79,763	193,364	52,474	224,940	83,498	54,598	313,666
\$5,000 under \$10,000 .....	163,343	551,991	112,587	577,986	233,279	53,073	164,253
\$10,000 under \$15,000 .....	92,696	476,296	77,968	416,405	255,743	31,448	142,148
\$15,000 under \$20,000 .....	55,544	315,278	64,694	408,337	177,197	39,589	190,487
\$20,000 or more .....	109,953	804,438	143,885	1,008,438	675,200	66,191	312,144

Size of adjusted gross income	Dividends and other distributions received							
	Total		Capital gain distributions received		Nontaxable distributions		Domestic and foreign dividends received	
							Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
<b>Total</b> .....	<b>9,031,936</b>	<b>19,933,341</b>	<b>810,168</b>	<b>468,355</b>	<b>665,203</b>	<b>503,309</b>	<b>9,014,535</b>	<b>18,961,677</b>
Under \$2,000 .....	123,034	223,361	7,988	9,141	2,899	9,152	122,996	205,069
\$2,000 under \$4,000 .....	107,171	51,370	6,681	489	*1,898	*132	107,171	50,749
\$4,000 under \$6,000 .....	279,551	203,682	24,834	4,020	10,736	4,370	279,551	195,292
\$6,000 under \$8,000 .....	337,161	344,973	25,345	12,026	32,849	32,633	337,115	300,314
\$8,000 under \$10,000 .....	418,073	413,480	31,444	6,055	28,361	14,286	417,599	393,140
\$10,000 under \$12,000 .....	367,545	348,496	34,261	10,353	29,024	6,690	367,144	331,453
\$12,000 under \$14,000 .....	376,397	348,612	34,030	9,132	28,183	8,528	376,397	330,953
\$14,000 under \$16,000 .....	453,715	407,259	37,798	13,736	32,118	8,518	451,662	385,006
\$16,000 under \$18,000 .....	524,622	430,514	45,008	27,727	29,731	10,664	524,594	392,123
\$18,000 under \$20,000 .....	559,196	530,140	44,100	13,400	39,225	12,881	552,971	503,859
\$20,000 under \$25,000 .....	1,434,577	1,100,306	95,381	31,291	73,826	19,495	1,432,418	1,049,520
\$25,000 under \$30,000 .....	1,122,483	1,256,549	99,606	53,686	65,684	22,584	1,121,506	1,180,279
\$30,000 under \$50,000 .....	2,002,611	3,661,910	186,888	104,113	161,232	100,414	1,999,624	3,457,382
\$50,000 under \$100,000 .....	716,071	4,095,159	103,807	75,883	84,457	106,869	714,484	3,912,407
\$100,000 under \$200,000 .....	167,901	2,865,580	26,167	34,012	27,349	60,350	167,521	2,771,198
\$200,000 under \$500,000 .....	36,451	2,067,534	5,970	22,973	6,712	55,716	36,408	1,988,845
\$500,000 under \$1,000,000 .....	4,029	768,899	650	10,688	680	13,797	4,027	744,413
\$1,000,000 or more .....	1,348	815,535	210	29,630	239	16,230	1,347	769,675
<b>All returns, summary:</b>								
Under \$5,000 .....	360,881	333,082	30,592	11,331	8,658	9,551	360,843	312,200
\$5,000 under \$10,000 .....	904,109	903,785	65,700	20,401	68,085	51,022	903,589	832,363
\$10,000 under \$15,000 .....	985,541	924,724	90,604	28,596	73,365	20,289	985,057	875,839
\$15,000 under \$20,000 .....	1,295,934	1,140,297	104,593	45,751	84,916	26,991	1,287,711	1,067,555
\$20,000 or more .....	5,485,471	16,631,452	518,677	362,276	430,179	395,456	5,477,335	15,873,720

Footnotes at end of table.



## Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends and other distributions received—Continued				Rent			
	Domestic and foreign dividends received—Continued							
	Exclusion		Dividends in adjusted gross income		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total .....	8,622,432	1,109,997	5,797,539	17,851,680	2,603,766	6,886,839	2,432,479	5,126,195
Under \$2,000 .....	107,327	12,010	75,120	193,058	72,331	162,736	81,895	423,64
\$2,000 under \$4,000 .....	95,837	11,479	75,346	39,270	107,960	110,737	49,543	82,43
\$4,000 under \$6,000 .....	260,216	34,429	172,570	160,863	153,843	203,318	73,918	130,72
\$6,000 under \$8,000 .....	308,781	37,924	213,242	262,391	138,391	232,445	89,308	171,05
\$8,000 under \$10,000 .....	394,076	50,797	285,278	342,342	185,316	286,296	131,555	133,71
\$10,000 under \$12,000 .....	348,147	45,370	239,750	286,083	166,649	282,007	119,828	135,71
\$12,000 under \$14,000 .....	355,241	42,007	221,306	288,946	156,408	224,363	120,060	201,44
\$14,000 under \$16,000 .....	429,012	49,015	251,204	335,991	130,975	218,490	166,544	242,50
\$16,000 under \$18,000 .....	497,559	57,532	302,996	334,591	170,404	291,278	194,740	264,87
\$18,000 under \$20,000 .....	527,684	62,577	324,870	441,283	161,815	361,777	158,590	247,03
\$20,000 under \$25,000 .....	1,366,987	163,539	818,359	885,982	328,634	656,287	405,560	665,27
\$25,000 under \$30,000 .....	1,072,785	134,597	687,804	1,045,683	249,472	607,866	254,519	447,67
\$30,000 under \$50,000 .....	1,951,376	266,315	1,359,232	3,191,068	368,585	1,199,197	401,155	1,010,52
\$50,000 under \$100,000 .....	701,586	108,145	579,918	3,804,262	172,923	1,189,851	145,383	632,93
\$100,000 under \$200,000 .....	164,749	27,148	150,716	2,744,050	47,566	568,556	31,878	216,57
\$200,000 under \$500,000 .....	35,769	6,171	34,605	1,982,674	10,808	233,710	6,835	83,04
\$500,000 under \$1,000,000 .....	3,973	703	3,901	743,710	1,256	37,604	843	23,37
\$1,000,000 or more .....	1,327	241	1,322	769,434	430	20,322	325	13,81
All returns, summary:								
Under \$5,000 .....	319,885	37,504	227,293	274,697	246,445	377,395	167,091	559,71
\$5,000 under \$10,000 .....	846,352	109,136	594,263	723,227	391,396	618,137	258,128	381,85
\$10,000 under \$15,000 .....	932,384	114,518	607,284	761,322	393,240	608,864	327,117	471,57
\$15,000 under \$20,000 .....	1,225,259	141,983	732,842	925,572	393,011	769,051	432,645	620,00
\$20,000 or more .....	5,298,552	706,858	3,635,857	15,166,862	1,179,674	4,513,393	1,246,498	3,093,02

Size of adjusted gross income	Royalty				Sales of capital assets			
	Net income		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total .....	379,855	1,841,442	26,569	136,146	663,635	172,069	12,075	174,22
Under \$2,000 .....	11,208	42,924	300	12,366	8,278	2,816	179	9,48
\$2,000 under \$4,000 .....	10,715	31,001	*2,927	*749	15,653	3,289	—	—
\$4,000 under \$6,000 .....	8,926	8,842	*263	*4,800	23,414	2,454	—	—
\$6,000 under \$8,000 .....	17,914	10,008	*25	*73	26,328	13,230	—	—
\$8,000 under \$10,000 .....	10,715	12,165	*2,491	*4,383	33,947	11,792	*5	*2
\$10,000 under \$12,000 .....	10,056	27,238	*851	*1,084	27,660	4,250	*385	*6,24
\$12,000 under \$14,000 .....	18,110	24,302	*677	*3,046	33,186	9,187	—	—
\$14,000 under \$16,000 .....	19,971	42,200	*513	*4,758	35,778	4,675	*1,744	*25,40
\$16,000 under \$18,000 .....	29,004	41,553	*58	*71	46,676	7,520	*911	*6,39
\$18,000 under \$20,000 .....	11,426	20,893	*1,850	*3,788	43,489	5,459	*60	*82
\$20,000 under \$25,000 .....	38,734	97,369	*292	*721	101,766	33,352	*1,742	*30,38
\$25,000 under \$30,000 .....	40,546	115,353	5,062	6,377	87,571	19,982	*1,458	*4,60
\$30,000 under \$50,000 .....	84,213	262,021	3,850	15,038	135,843	41,318	3,313	52,57
\$50,000 under \$100,000 .....	47,041	366,656	5,006	38,231	38,909	7,902	1,773	26,02
\$100,000 under \$200,000 .....	15,202	221,509	1,651	22,732	4,474	2,359	377	7,17
\$200,000 under \$500,000 .....	4,980	160,468	621	13,950	621	1,455	122	4,39
\$500,000 under \$1,000,000 .....	803	76,865	101	1,794	36	60	*16	*681
\$1,000,000 or more .....	291	80,078	31	2,184	6	969	**	**
All returns, summary:								
Under \$5,000 .....	23,244	76,525	3,490	17,916	40,924	7,130	179	9,48
\$5,000 under \$10,000 .....	36,234	28,414	*2,516	*4,456	66,696	26,451	*5	*22
\$10,000 under \$15,000 .....	36,213	59,200	*1,528	*4,130	76,507	15,646	*443	*6,39
\$15,000 under \$20,000 .....	52,354	96,986	*2,421	*8,617	110,282	15,445	*2,657	*32,47
\$20,000 or more .....	231,810	1,380,316	16,614	101,027	369,226	107,397	8,791	125,84

Footnotes at end of table.



Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets—Continued							
	Sales of capital assets reported on Schedule D—Continued							
	Returns with short-term capital gains or losses—Continued						Returns with long-term capital gains or losses	
	Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long-term capital loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
<b>Total</b> .....	<b>267,027</b>	<b>3,031,760</b>	<b>534,720</b>	<b>1,702,576</b>	<b>783,837</b>	<b>5,293,463</b>	<b>48,887</b>	<b>1,201,806</b>
Under \$2,000 .....	4,656	222,863	7,303	67,301	14,036	409,434	**832	**45,329
\$2,000 under \$4,000 .....	11,879	64,104	7,733	8,232	12,728	78,678	**	**
\$4,000 under \$6,000 .....	5,482	67,833	10,445	10,799	15,426	92,550	*3,674	*98,718
\$6,000 under \$8,000 .....	8,252	93,408	7,162	9,460	14,026	120,017	*6,262	*549,745
\$8,000 under \$10,000 .....	7,314	31,361	20,516	15,824	15,879	50,976	*3,027	*22,208
\$10,000 under \$12,000 .....	7,439	125,468	16,263	32,402	24,716	175,999	*2,417	*8,182
\$12,000 under \$14,000 .....	13,443	124,004	22,991	29,329	28,667	152,246	*2,073	*7,828
\$14,000 under \$16,000 .....	11,566	60,455	16,128	23,822	40,780	223,910	*3,480	*4,403
\$16,000 under \$18,000 .....	8,450	158,005	23,029	30,107	33,937	273,620	*3,738	*4,817
\$18,000 under \$20,000 .....	9,506	115,588	22,992	42,503	27,814	173,806	*1,693	*14,913
\$20,000 under \$25,000 .....	30,136	185,413	61,943	238,742	99,785	272,102	*5,211	*111,888
\$25,000 under \$30,000 .....	26,049	133,129	55,068	77,735	84,012	282,685	*3,582	*38,888
\$30,000 under \$50,000 .....	60,701	660,801	151,975	461,295	202,876	1,073,058	6,514	162,722
\$50,000 under \$100,000 .....	44,557	607,402	81,067	334,843	121,383	1,073,581	4,885	100,428
\$100,000 under \$200,000 .....	13,449	223,147	22,960	163,344	36,378	435,961	1,172	19,722
\$200,000 under \$500,000 .....	3,581	109,310	6,038	101,077	9,665	249,823	299	8,758
\$500,000 under \$1,000,000 .....	406	17,613	822	38,185	1,246	59,328	16	1,569
\$1,000,000 or more .....	161	31,856	285	17,575	493	95,589	12	1,688
<b>All returns, summary:</b>								
Under \$5,000 .....	17,543	299,349	19,297	76,554	28,825	503,023	4,107	143,992
\$5,000 under \$10,000 .....	20,040	180,221	33,862	35,062	43,270	248,633	*9,688	*572,008
\$10,000 under \$15,000 .....	23,333	264,794	47,808	76,325	70,043	462,688	*5,379	*18,236
\$15,000 under \$20,000 .....	27,071	318,725	53,595	81,839	85,851	536,892	*8,022	*21,908
\$20,000 or more .....	179,040	1,968,671	380,158	1,432,796	555,848	3,542,227	21,691	445,661

Size of adjusted gross income	Sales of capital assets—Continued							
	Sales of capital assets reported on Schedule D—Continued							
	Returns with long-term capital gains or losses—Continued						All returns with capital gains or losses	
	Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Net long-term capital gain in excess of any short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
<b>Total</b> .....	<b>679,439</b>	<b>8,468,491</b>	<b>3,923,153</b>	<b>35,274,162</b>	<b>1,455,526</b>	<b>11,401,548</b>	<b>4,438,871</b>	<b>34,371,717</b>
Under \$2,000 .....	13,438	314,334	149,180	1,701,839	25,808	428,118	152,625	1,564,557
\$2,000 under \$4,000 .....	10,963	139,306	93,192	282,568	17,592	159,993	102,530	263,850
\$4,000 under \$6,000 .....	25,184	254,794	174,030	471,096	38,651	266,654	191,940	463,779
\$6,000 under \$8,000 .....	17,623	198,754	221,527	735,859	37,524	839,897	246,399	760,386
\$8,000 under \$10,000 .....	26,044	123,609	199,772	778,211	62,062	222,960	228,106	798,262
\$10,000 under \$12,000 .....	25,146	219,701	188,601	722,877	55,309	290,622	211,251	724,683
\$12,000 under \$14,000 .....	24,777	300,822	186,820	707,648	60,234	378,437	216,000	706,950
\$14,000 under \$16,000 .....	31,425	239,909	206,749	938,307	59,705	379,848	236,673	922,362
\$16,000 under \$18,000 .....	26,891	290,852	219,376	1,081,926	80,404	356,357	259,671	1,068,737
\$18,000 under \$20,000 .....	21,489	158,831	194,633	895,259	73,818	203,448	230,252	902,131
\$20,000 under \$25,000 .....	78,496	953,237	491,390	2,257,455	208,664	1,337,647	577,586	2,282,318
\$25,000 under \$30,000 .....	66,950	575,913	397,922	2,379,645	159,682	853,306	465,976	2,378,576
\$30,000 under \$50,000 .....	159,943	2,113,662	730,100	6,236,215	347,854	2,778,171	832,738	6,124,382
\$50,000 under \$100,000 .....	109,781	1,464,436	345,692	5,995,702	176,727	1,773,154	364,092	5,701,448
\$100,000 under \$200,000 .....	33,004	664,444	95,818	3,719,196	42,144	694,371	95,307	3,552,588
\$200,000 under \$500,000 .....	7,201	262,237	24,163	3,087,964	8,365	253,190	23,651	2,957,892
\$500,000 under \$1,000,000 .....	840	76,156	3,086	1,350,939	771	60,288	3,003	1,312,301
\$1,000,000 or more .....	264	117,494	1,102	1,931,455	212	125,088	1,071	1,886,516
<b>All returns, summary:</b>								
Under \$5,000 .....	33,509	586,157	341,374	2,247,351	55,800	720,147	369,416	2,093,386
\$5,000 under \$10,000 .....	59,743	444,639	496,327	1,722,222	125,837	1,197,474	552,184	1,757,448
\$10,000 under \$15,000 .....	62,071	642,439	491,238	1,909,202	141,511	806,927	555,972	1,906,892
\$15,000 under \$20,000 .....	67,657	567,677	504,941	2,436,815	187,959	801,785	597,875	2,417,970
\$20,000 or more .....	456,459	6,227,579	2,089,273	26,958,572	944,419	7,875,214	2,363,424	26,196,021

Footnotes at end of table.



**30 Individual Returns/1977 • Returns Filed and Sources of Income**  
**Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets—Continued				Sales of property other than capital assets			
	All returns with capital gains or losses—Continued							
	Net capital gain		Net capital loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
<b>Total</b> .....	<b>4,601,538</b>	<b>18,262,268</b>	<b>1,754,520</b>	<b>1,933,248</b>	<b>560,868</b>	<b>1,489,367</b>	<b>310,304</b>	<b>968,534</b>
Under \$2,000 .....	154,412	840,813	14,581	19,213	46,290	162,635	41,152	343,971
\$2,000 under \$4,000 .....	109,064	139,883	19,984	28,276	18,202	17,568	13,154	30,601
\$4,000 under \$6,000 .....	192,884	242,685	49,859	54,598	20,934	30,749	19,063	41,588
\$6,000 under \$8,000 .....	248,202	388,979	42,278	65,752	33,752	27,578	15,980	52,661
\$8,000 under \$10,000 .....	230,323	410,824	68,092	80,170	30,680	44,468	27,363	42,419
\$10,000 under \$12,000 .....	218,395	394,337	64,231	62,016	29,757	40,587	16,851	23,253
\$12,000 under \$14,000 .....	221,084	379,552	78,781	87,165	22,301	54,284	21,353	21,353
\$14,000 under \$16,000 .....	246,136	480,586	80,250	97,030	33,379	77,698	10,617	13,251
\$16,000 under \$18,000 .....	269,850	552,303	103,297	100,834	31,229	42,624	16,282	19,984
\$18,000 under \$20,000 .....	237,698	471,605	85,524	71,492	24,168	49,928	13,919	21,709
\$20,000 under \$25,000 .....	591,292	1,203,846	264,687	263,582	73,164	165,258	31,535	45,857
\$25,000 under \$30,000 .....	481,569	1,248,061	204,998	199,570	57,019	173,198	19,803	76,546
\$30,000 under \$50,000 .....	891,259	3,327,128	409,874	436,683	79,605	234,023	33,206	76,687
\$50,000 under \$100,000 .....	381,619	3,076,078	207,876	275,835	43,172	193,816	20,065	80,171
\$100,000 under \$200,000 .....	99,270	1,897,697	49,330	73,104	13,065	93,409	7,351	42,415
\$200,000 under \$500,000 .....	24,321	1,559,620	9,740	15,772	3,402	52,402	2,135	17,750
\$500,000 under \$1,000,000 .....	3,077	688,830	889	1,536	550	19,537	345	12,487
\$1,000,000 or more .....	1,083	959,443	249	439	199	9,604	130	5,822
All returns, summary:								
Under \$5,000 .....	377,737	1,114,206	48,079	67,112	71,058	190,192	63,960	381,818
\$5,000 under \$10,000 .....	557,148	908,978	146,715	180,897	78,800	92,807	52,752	129,432
\$10,000 under \$15,000 .....	574,565	1,023,812	178,294	189,242	71,088	139,355	43,756	48,227
\$15,000 under \$20,000 .....	618,598	1,254,571	233,789	229,296	69,746	125,766	35,266	51,323
\$20,000 or more .....	2,473,490	13,960,702	1,147,643	1,266,702	270,176	941,247	114,570	357,735

Size of adjusted gross income	Business and profession				Farm			
	Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
<b>Total</b> .....	<b>4,757,849</b>	<b>48,965,479</b>	<b>1,507,868</b>	<b>5,360,060</b>	<b>979,938</b>	<b>7,491,319</b>	<b>1,205,598</b>	<b>6,900,685</b>
Under \$2,000 .....	141,127	434,529	171,575	1,675,677	50,715	92,212	193,342	2,611,116
\$2,000 under \$4,000 .....	200,051	475,852	61,760	222,808	68,125	134,082	54,443	182,720
\$4,000 under \$6,000 .....	282,030	992,072	76,109	175,865	77,917	217,001	89,892	242,724
\$6,000 under \$8,000 .....	324,111	1,364,938	77,887	211,041	99,241	376,513	74,350	193,326
\$8,000 under \$10,000 .....	352,372	1,755,752	85,191	202,780	91,216	423,781	80,643	351,017
\$10,000 under \$12,000 .....	337,503	1,840,219	95,436	241,378	80,148	373,383	79,706	301,853
\$12,000 under \$14,000 .....	341,839	2,105,310	100,349	221,967	68,375	401,130	84,234	253,468
\$14,000 under \$16,000 .....	340,151	2,109,661	102,182	200,126	51,518	371,315	70,389	207,518
\$16,000 under \$18,000 .....	314,283	2,096,113	111,329	210,791	62,068	404,717	80,442	271,969
\$18,000 under \$20,000 .....	289,644	1,986,465	106,341	197,724	44,643	459,969	64,845	247,202
\$20,000 under \$25,000 .....	554,291	4,752,931	193,234	370,434	98,465	997,901	125,225	404,140
\$25,000 under \$30,000 .....	388,175	4,162,052	119,719	238,210	64,819	693,742	71,523	303,061
\$30,000 under \$50,000 .....	598,386	11,127,796	148,896	451,929	82,614	1,346,442	81,919	485,831
\$50,000 under \$100,000 .....	242,814	9,494,820	44,774	331,835	32,464	894,169	38,507	442,190
\$100,000 under \$200,000 .....	42,453	2,942,186	11,216	184,325	6,219	236,332	12,213	225,554
\$200,000 under \$500,000 .....	7,496	871,311	3,136	128,743	1,193	56,434	3,248	119,523
\$500,000 under \$1,000,000 .....	829	198,412	544	57,360	151	9,700	489	34,344
\$1,000,000 or more .....	292	255,059	208	36,966	47	2,495	188	23,129
All returns, summary:								
Under \$5,000 .....	477,743	1,360,183	268,483	1,982,455	158,715	316,213	293,739	2,919,343
\$5,000 under \$10,000 .....	821,948	3,662,960	204,036	505,717	228,499	927,375	198,931	661,561
\$10,000 under \$15,000 .....	858,283	5,034,401	245,572	567,724	176,370	952,035	201,372	678,938
\$15,000 under \$20,000 .....	765,137	5,103,368	270,065	504,262	130,382	1,058,479	178,244	603,071
\$20,000 or more .....	1,834,738	33,804,567	519,727	1,799,902	285,972	4,237,216	339,312	2,037,772

Footnotes at end of table



Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Partnership							
	Total income		Total loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
<b>Total</b> .....	<b>1,411,497</b>	<b>20,619,256</b>	<b>1,010,026</b>	<b>8,647,101</b>	<b>1,279,076</b>	<b>18,776,669</b>	<b>829,488</b>	<b>6,804,513</b>
Under \$2,000 .....	31,742	342,325	54,272	1,917,025	25,729	122,451	48,059	1,697,151
\$2,000 under \$4,000 .....	24,116	40,159	10,758	68,946	23,449	37,892	10,601	66,679
\$4,000 under \$6,000 .....	39,370	169,804	19,208	104,471	35,742	122,001	17,520	56,669
\$6,000 under \$8,000 .....	48,083	242,868	20,881	66,418	47,655	234,688	17,271	58,237
\$8,000 under \$10,000 .....	67,950	351,971	17,761	104,984	65,336	333,715	14,190	86,728
\$10,000 under \$12,000 .....	66,173	341,214	21,851	92,775	64,881	322,967	20,847	74,528
\$12,000 under \$14,000 .....	54,429	291,007	24,030	72,140	52,347	288,805	23,377	69,938
\$14,000 under \$16,000 .....	64,559	422,798	42,595	101,229	64,098	416,274	37,504	94,705
\$16,000 under \$18,000 .....	61,227	425,284	44,557	130,127	54,359	391,432	40,802	96,275
\$18,000 under \$20,000 .....	77,724	619,980	47,024	130,865	76,338	589,682	39,615	100,566
\$20,000 under \$25,000 .....	126,862	904,061	94,951	276,133	121,651	874,902	86,314	246,974
\$25,000 under \$30,000 .....	123,512	891,590	95,109	297,055	110,307	962,500	78,999	267,966
\$30,000 under \$50,000 .....	293,176	4,045,412	233,295	1,148,970	263,962	3,776,400	192,502	879,957
\$50,000 under \$100,000 .....	234,297	6,058,439	193,003	1,680,194	198,479	5,674,097	141,590	1,295,852
\$100,000 under \$200,000 .....	76,236	3,291,591	68,634	1,259,610	59,628	2,920,638	45,552	888,659
\$200,000 under \$500,000 .....	19,096	1,535,419	18,962	804,625	13,304	1,277,963	12,601	547,169
\$500,000 under \$1,000,000 .....	2,191	327,691	2,309	212,176	1,380	261,525	1,556	146,009
\$1,000,000 or more .....	754	217,644	826	179,358	431	168,736	588	130,450
All returns, summary:								
Under \$5,000 .....	69,931	445,759	72,628	2,033,664	60,262	195,505	65,110	1,783,410
\$5,000 under \$10,000 .....	141,330	701,367	50,252	228,181	137,649	655,242	42,531	182,055
\$10,000 under \$15,000 .....	155,271	871,159	69,912	226,716	151,807	845,540	65,701	201,097
\$15,000 under \$20,000 .....	168,841	1,229,125	110,145	300,419	160,216	1,163,620	96,444	234,915
\$20,000 or more .....	876,124	17,371,846	707,089	5,858,122	769,142	15,916,761	559,702	4,403,036

Size of adjusted gross income	Estate or trust							
	Total income		Total loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
<b>Total</b> .....	<b>348,343</b>	<b>1,464,544</b>	<b>45,380</b>	<b>185,100</b>	<b>345,623</b>	<b>1,450,266</b>	<b>40,518</b>	<b>170,821</b>
Under \$2,000 .....	5,790	31,054	1,087	31,212	5,763	29,935	1,031	30,094
\$2,000 under \$4,000 .....	*5,884	*6,223	*1,502	*2,587	*5,884	*6,223	*1,502	*2,587
\$4,000 under \$6,000 .....	9,967	14,991	*367	*3,101	9,967	14,991	*367	*3,101
\$6,000 under \$8,000 .....	13,964	20,817	*125	*2,607	13,964	20,817	*125	*2,607
\$8,000 under \$10,000 .....	16,396	33,917	*3,862	*1,641	16,396	33,917	*3,862	*1,641
\$10,000 under \$12,000 .....	13,679	19,637	*45	*220	13,679	19,424	*28	*7
\$12,000 under \$14,000 .....	16,550	24,367	*1,907	*5,077	16,214	24,060	*1,571	*4,770
\$14,000 under \$16,000 .....	12,959	45,638	*450	*2,690	12,959	45,638	*450	*2,690
\$16,000 under \$18,000 .....	16,018	38,841	*2,738	*1,169	15,756	38,796	*2,738	*1,124
\$18,000 under \$20,000 .....	16,236	21,905	*2,844	*3,543	16,236	21,905	*2,844	*3,543
\$20,000 under \$25,000 .....	40,449	124,776	3,302	1,941	40,202	124,766	3,301	1,932
\$25,000 under \$30,000 .....	33,439	72,972	2,176	13,422	33,439	72,953	2,009	13,403
\$30,000 under \$50,000 .....	66,393	277,976	14,525	40,142	65,532	276,051	12,632	38,218
\$50,000 under \$100,000 .....	54,925	328,674	6,273	37,624	54,490	325,954	4,885	34,903
\$100,000 under \$200,000 .....	19,025	191,785	3,157	16,485	18,591	187,523	2,483	12,213
\$200,000 under \$500,000 .....	5,490	108,080	816	12,722	5,398	107,002	571	11,645
\$500,000 under \$1,000,000 .....	644	39,245	134	4,978	825	38,507	90	4,240
\$1,000,000 or more .....	335	63,636	50	3,837	328	61,803	29	2,105
All returns, summary:								
Under \$5,000 .....	17,821	48,375	2,589	33,800	17,794	45,256	2,533	32,681
\$5,000 under \$10,000 .....	34,180	60,628	4,354	7,348	34,180	60,628	4,354	7,348
\$10,000 under \$15,000 .....	39,485	87,319	2,018	7,735	39,149	86,799	1,665	7,215
\$15,000 under \$20,000 .....	35,957	63,069	5,966	4,964	35,695	63,024	5,966	4,919
\$20,000 or more .....	220,900	1,207,154	30,433	131,252	218,805	1,194,559	26,000	118,658

Footnotes at end of table.



Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Small Business Corporations							
	Total income		Total loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>Total</b> .....	<b>309,905</b>	<b>3,826,437</b>	<b>232,569</b>	<b>2,114,210</b>	<b>300,858</b>	<b>3,625,090</b>	<b>219,728</b>	<b>1,912,863</b>
Under \$2,000 .....	6,127	108,056	20,611	684,507	5,055	81,485	20,219	657,937
\$2,000 under \$4,000 .....	*1,001	*1,261	5,329	28,841	*982	*1,168	5,327	28,748
\$4,000 under \$6,000 .....	4,210	81,521	2,342	65,416	*3,378	*26,298	1,515	10,193
\$6,000 under \$8,000 .....	4,337	13,738	9,057	52,984	3,739	12,341	8,209	51,588
\$8,000 under \$10,000 .....	4,581	30,379	19,374	95,506	4,534	30,307	19,374	95,434
\$10,000 under \$12,000 .....	11,116	33,725	15,710	86,244	11,077	33,451	15,464	95,970
\$12,000 under \$14,000 .....	11,356	40,216	7,426	27,489	11,305	40,149	7,425	27,422
\$14,000 under \$16,000 .....	9,204	30,497	7,560	40,089	9,148	30,467	7,560	40,059
\$16,000 under \$18,000 .....	14,140	74,610	11,371	41,076	14,026	74,086	7,358	40,552
\$18,000 under \$20,000 .....	7,120	42,490	10,685	30,822	7,120	42,419	10,680	30,751
\$20,000 under \$25,000 .....	34,082	105,026	27,145	69,727	34,082	104,940	26,885	69,641
\$25,000 under \$30,000 .....	24,197	133,609	14,733	68,796	23,575	132,120	14,047	67,308
\$30,000 under \$50,000 .....	86,169	659,094	42,427	209,948	83,959	635,935	39,152	186,789
\$50,000 under \$100,000 .....	62,484	1,032,212	27,307	253,104	60,405	1,004,219	24,121	225,111
\$100,000 under \$200,000 .....	22,097	684,170	11,138	163,938	21,026	656,948	9,050	136,716
\$200,000 under \$500,000 .....	6,593	447,924	3,531	109,288	6,261	426,556	2,688	87,920
\$500,000 under \$1,000,000 .....	829	156,378	575	42,291	755	149,858	446	35,771
\$1,000,000 or more .....	262	151,534	248	34,143	235	142,343	208	24,952
<b>All returns, summary:</b>								
Under \$5,000 .....	7,997	164,594	27,653	769,895	6,074	82,708	26,432	688,009
\$5,000 under \$10,000 .....	12,259	70,360	29,060	157,360	11,614	68,892	28,212	155,891
\$10,000 under \$15,000 .....	25,472	90,441	27,623	152,548	25,326	90,070	27,376	152,178
\$15,000 under \$20,000 .....	27,464	131,097	21,129	83,171	27,344	130,502	21,111	82,577
\$20,000 or more .....	236,713	3,369,946	127,104	951,235	230,298	3,252,918	116,597	834,207

Size of adjusted gross income	Other income				Statutory adjustments			
	Net income		Net loss		Total		Disability income exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
<b>Total</b> .....	<b>2,445,403</b>	<b>3,057,479</b>	<b>161,297</b>	<b>3,317,234</b>	<b>7,529,959</b>	<b>15,442,392</b>	<b>247,524</b>	<b>839,429</b>
Under \$2,000 .....	41,267	46,904	27,725	2,370,655	94,580	339,546	46,976	195,516
\$2,000 under \$4,000 .....	46,371	44,466	2,294	25,293	62,642	194,268	27,196	120,686
\$4,000 under \$6,000 .....	118,923	171,249	5,378	35,686	159,029	368,936	38,517	154,396
\$6,000 under \$8,000 .....	100,462	105,399	3,888	25,240	258,420	482,059	33,532	95,487
\$8,000 under \$10,000 .....	106,451	121,829	7,377	39,154	348,983	660,763	25,225	90,795
\$10,000 under \$12,000 .....	138,926	127,513	8,224	38,257	412,563	751,193	28,233	92,452
\$12,000 under \$14,000 .....	137,604	84,601	6,659	26,327	476,661	834,845	16,904	37,707
\$14,000 under \$16,000 .....	170,260	177,432	5,569	21,135	520,834	844,441	20,428	43,371
\$16,000 under \$18,000 .....	181,476	156,744	11,691	42,104	564,891	912,262	*7,006	*5,780
\$18,000 under \$20,000 .....	163,217	139,269	6,975	25,248	551,853	870,443	*1,668	*730
\$20,000 under \$25,000 .....	432,476	328,068	13,469	56,672	1,295,435	2,076,543	—	—
\$25,000 under \$30,000 .....	293,943	285,884	14,362	47,331	893,250	1,576,792	*828	*1,710
\$30,000 under \$50,000 .....	367,751	575,443	26,155	164,733	1,350,275	3,188,070	*956	*500
\$50,000 under \$100,000 .....	111,702	408,365	14,453	152,530	441,527	1,763,148	*55	*280
\$100,000 under \$200,000 .....	26,785	165,124	5,045	110,906	83,266	444,220	—	—
\$200,000 under \$500,000 .....	6,623	70,834	1,687	107,396	14,110	109,144	—	—
\$500,000 under \$1,000,000 .....	868	28,067	255	18,930	1,297	15,927	—	—
\$1,000,000 or more .....	298	20,287	91	9,639	343	9,791	—	—
<b>All returns, summary:</b>								
Under \$5,000 .....	148,368	145,512	32,197	2,410,453	228,541	716,716	91,332	386,565
\$5,000 under \$10,000 .....	265,106	344,335	14,465	85,574	695,113	1,329,856	80,114	270,315
\$10,000 under \$15,000 .....	347,230	285,333	19,386	79,444	1,129,477	2,002,708	59,032	163,955
\$15,000 under \$20,000 .....	444,253	400,226	19,732	73,626	1,397,325	2,210,476	15,207	16,687
\$20,000 or more .....	1,240,446	1,882,073	75,517	668,137	4,079,503	9,183,636	*1,839	*2,500

Footnotes at end of table.



Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments—Continued									
	Payments to an individual retirement account		Payments to a self-employed retirement plan		Employee business expenses		Moving expenses		Forfeited interest penalty	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
<b>Total</b> .....	<b>1,646,409</b>	<b>2,077,259</b>	<b>519,619</b>	<b>1,678,923</b>	<b>4,344,825</b>	<b>7,673,786</b>	<b>1,079,326</b>	<b>2,247,414</b>	<b>215,665</b>	<b>75,495</b>
Under \$2,000 .....	12,926	18,970	3,421	3,525	21,319	79,406	5,115	10,564	6,725	16,373
\$2,000 under \$4,000 .....	3,559	1,420	*2,158	*991	24,162	58,188	4,304	8,119	*3,919	*4,465
\$4,000 under \$6,000 .....	12,936	7,889	6,394	3,299	70,371	161,465	20,605	20,481	15,487	1,138
\$6,000 under \$8,000 .....	26,056	16,712	12,276	11,220	141,436	278,447	57,534	71,213	11,640	2,755
\$8,000 under \$10,000 .....	58,627	55,219	19,957	12,915	204,567	377,604	61,368	98,431	10,590	1,387
\$10,000 under \$12,000 .....	66,182	63,931	17,290	14,561	223,776	451,401	95,497	115,018	9,636	4,375
\$12,000 under \$14,000 .....	80,616	78,690	15,165	18,392	300,253	580,720	76,142	90,183	12,852	3,824
\$14,000 under \$16,000 .....	78,125	80,324	17,308	21,631	327,866	530,000	100,673	152,533	9,872	602
\$16,000 under \$18,000 .....	104,636	108,363	16,528	21,123	357,187	575,839	107,512	174,154	11,186	1,983
\$18,000 under \$20,000 .....	103,706	115,344	14,909	23,853	351,740	530,075	90,078	165,452	16,014	2,753
\$20,000 under \$25,000 .....	301,120	373,292	49,375	86,462	827,772	1,179,304	170,444	357,541	29,193	6,718
\$25,000 under \$30,000 .....	236,599	320,966	44,162	105,460	553,104	791,518	100,613	275,579	25,121	3,527
\$30,000 under \$50,000 .....	383,720	547,907	143,736	497,361	738,553	1,370,442	158,457	550,809	40,606	12,100
\$50,000 under \$100,000 .....	146,825	235,983	121,702	642,910	169,977	540,014	28,070	137,628	10,617	10,896
\$100,000 under \$200,000 .....	26,360	44,497	29,216	179,567	28,397	130,681	2,456	15,471	1,813	1,831
\$200,000 under \$500,000 .....	4,001	7,027	5,438	32,048	3,857	29,051	412	2,871	358	697
\$500,000 under \$1,000,000 .....	334	588	487	2,958	368	5,002	34	176	31	63
\$1,000,000 or more .....	81	137	97	648	117	4,628	12	1,192	5	6
All returns, summary:										
Under \$5,000 .....	19,284	21,544	9,023	6,127	79,684	221,191	20,139	29,721	14,559	21,235
\$5,000 under \$10,000 .....	94,820	78,666	35,193	25,823	382,174	733,919	128,787	179,086	33,802	4,884
\$10,000 under \$15,000 .....	182,237	180,649	38,931	39,440	671,103	1,293,245	216,758	276,530	30,862	8,536
\$15,000 under \$20,000 .....	251,028	266,003	42,269	60,119	889,719	1,374,791	253,144	420,810	28,698	5,001
\$20,000 or more .....	1,099,040	1,530,398	394,213	1,547,413	2,322,145	4,050,641	460,498	1,341,267	107,744	35,750

Size of adjusted gross income	Statutory adjustments—Continued		Income earned abroad					
	Alimony paid		Total		Tax-exempt amount		Taxable amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>Total</b> .....	<b>199,194</b>	<b>753,529</b>	<b>63,488</b>	<b>2,184,989</b>	<b>59,071</b>	<b>892,339</b>	<b>49,724</b>	<b>1,292,650</b>
Under \$2,000 .....	1,516	8,002	8,859	134,962	8,858	*130,517	*3,161	*4,445
\$2,000 under \$4,000 .....	*522	*372	*1,268	*10,572	*846	*2,698	*422	*7,875
\$4,000 under \$6,000 .....	*4,201	*6,138	*3,694	*17,632	*3,694	*17,632	—	—
\$6,000 under \$8,000 .....	2,148	3,511	*635	*7,309	*635	*7,283	*423	*26
\$8,000 under \$10,000 .....	*5,591	*10,125	*2,215	*75,019	*2,215	*39,471	*1,793	*35,549
\$10,000 under \$12,000 .....	5,252	7,421	—	—	—	—	—	—
\$12,000 under \$14,000 .....	4,480	6,521	*4,352	*53,580	*2,358	*32,076	*3,748	*21,504
\$14,000 under \$16,000 .....	7,894	11,452	*1,760	*53,113	*1,760	*26,400	*1,760	*26,713
\$16,000 under \$18,000 .....	15,015	20,965	*3,022	*93,679	*3,022	*51,211	*3,022	*42,467
\$18,000 under \$20,000 .....	15,196	31,692	*3,062	*82,832	*3,062	*56,431	*1,531	*26,401
\$20,000 under \$25,000 .....	31,484	68,306	*10,948	*365,999	*10,678	*185,414	*10,948	*180,585
\$25,000 under \$30,000 .....	19,589	68,880	*824	*36,827	*824	*13,835	*824	*22,992
\$30,000 under \$50,000 .....	51,252	198,470	14,940	613,969	13,511	194,687	14,356	419,302
\$50,000 under \$100,000 .....	27,313	182,070	6,418	442,935	6,174	106,961	6,246	335,975
\$100,000 under \$200,000 .....	5,707	71,885	1,280	147,252	1,229	23,406	1,280	123,845
\$200,000 under \$500,000 .....	1,728	37,406	193	42,652	187	3,991	193	38,660
\$500,000 under \$1,000,000 .....	229	7,134	14	5,014	14	255	14	4,759
\$1,000,000 or more .....	77	3,179	4	1,623	4	70	3	1,553
All returns, summary:								
Under \$5,000 .....	2,901	8,985	12,976	155,871	12,553	143,551	*3,583	*12,319
\$5,000 under \$10,000 .....	11,077	19,164	*3,695	*89,624	*3,695	*54,050	*2,216	*35,574
\$10,000 under \$15,000 .....	11,384	15,769	*6,107	*105,345	*4,113	*58,401	*5,503	*46,944
\$15,000 under \$20,000 .....	36,453	62,281	*6,089	*177,858	*6,089	*107,717	*4,558	*70,141
\$20,000 or more .....	137,379	647,330	34,621	1,656,291	32,621	528,620	33,864	1,127,671

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

NOTE: Detail may not add to total because of rounding.



**Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income <sup>1</sup>		Investment interest per income concept <sup>2</sup>		Adjusted gross income less deficit	Itemized deductions per income concept			
			Number of returns	Amount	Number of returns	Amount		Total <sup>3</sup>		Interest paid deduction <sup>4</sup>	
								Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Part I—All Returns											
Size of adjusted gross income											
Total .....	86,634,640	1,158,492,225	15,530,552	26,232,958	13,383,529	6,283,846	1,158,492,225	22,896,507	138,519,421	20,890,417	47,825,469
Under \$200,000 .....	86,581,237	1,138,518,933	15,480,321	21,659,011	13,345,690	5,625,793	1,138,518,933	22,843,881	134,299,835	20,847,927	46,967,385
\$200,000 under \$500,000 .....	46,386	12,879,068	43,444	2,194,669	32,616	403,737	12,879,068	45,694	2,514,624	36,828	565,136
\$500,000 under \$1,000,000 .....	5,232	3,477,411	5,049	960,844	3,858	133,240	3,477,411	5,164	802,490	4,200	159,345
\$1,000,000 or more .....	1,785	3,616,814	1,738	1,418,434	1,365	121,076	3,616,814	1,768	902,472	1,462	133,604
Size of expanded income <sup>5</sup>											
Total .....	86,634,640	1,178,167,646	15,530,552	26,232,958	13,523,964	6,557,538	1,158,492,225	22,896,343	131,961,883	19,443,401	41,267,932
Under \$200,000 .....	86,567,060	1,150,446,608	15,466,061	19,805,860	13,477,663	5,908,738	1,136,549,486	22,830,934	128,063,433	19,411,490	41,063,339
\$200,000 under \$500,000 .....	57,125	16,035,747	54,265	2,712,364	38,780	401,395	13,724,778	55,172	2,232,747	27,738	164,884
\$500,000 under \$1,000,000 .....	7,396	4,947,074	7,214	1,276,149	5,248	134,906	3,805,830	7,249	724,564	3,047	27,960
\$1,000,000 or more .....	3,059	6,738,217	3,012	2,438,584	2,273	112,499	4,412,132	2,988	941,139	1,126	11,748
Size of adjusted gross income plus excluded tax preferences											
Total .....	86,634,640	1,184,725,183	15,530,552	26,232,958	13,523,964	6,557,538	1,158,492,225	22,896,507	138,519,421	20,890,417	47,825,469
Under \$200,000 .....	86,563,699	1,155,600,524	15,462,783	19,699,387	13,474,302	5,753,789	1,135,901,137	22,827,736	133,698,867	20,834,711	46,798,285
\$200,000 under \$500,000 .....	59,975	16,897,818	57,033	2,758,258	41,630	484,013	14,139,560	58,022	2,783,140	47,005	662,005
\$500,000 under \$1,000,000 .....	7,761	5,196,981	7,578	1,296,049	5,613	150,114	3,900,932	7,615	894,142	6,113	180,653
\$1,000,000 or more .....	3,205	7,029,860	3,158	2,479,264	2,419	169,622	4,550,596	3,134	1,143,272	2,588	184,526
Size of adjusted gross income less investment interest											
Total .....	86,634,640	1,152,208,379	15,530,552	26,232,958	13,383,529	6,283,846	1,158,492,225	22,896,343	132,235,575	19,489,612	41,541,623
Under \$200,000 .....	86,584,474	1,133,458,535	15,483,475	21,880,541	13,348,927	5,798,491	1,139,257,026	22,846,955	128,817,630	19,465,457	41,363,032
\$200,000 under \$500,000 .....	43,583	12,085,893	40,723	2,045,116	29,813	317,387	12,403,281	42,891	2,029,854	21,479	147,167
\$500,000 under \$1,000,000 .....	4,919	3,263,480	4,737	936,809	3,545	101,115	3,364,595	4,850	642,297	2,090	21,806
\$1,000,000 or more .....	1,664	3,400,471	1,617	1,370,492	1,244	66,852	3,467,324	1,647	745,793	586	9,618
Part II—Taxable Returns											
Size of adjusted gross income											
Total .....	64,381,138	1,097,704,069	13,326,918	24,346,881	12,943,513	5,930,664	1,097,704,069	21,897,366	132,076,487	20,130,267	45,801,404
Under \$200,000 .....	64,327,795	1,077,751,732	13,276,724	19,773,028	12,905,707	5,275,589	1,077,751,732	21,844,796	127,874,941	20,087,816	44,947,691
\$200,000 under \$500,000 .....	46,331	12,863,587	43,412	2,194,584	32,586	402,037	12,863,587	45,642	2,505,630	36,792	562,454
\$500,000 under \$1,000,000 .....	**7,012	**7,088,751	**6,782	**2,379,269	**5,220	**253,038	**7,088,751	**6,928	**1,895,917	**5,659	**291,259
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
Size of expanded income <sup>5</sup>											
Total .....	64,381,138	1,115,889,119	13,326,918	24,346,881	13,079,936	6,181,831	1,097,704,069	21,897,202	125,894,657	18,762,794	39,619,574
Under \$200,000 .....	64,313,643	1,088,176,425	13,262,490	17,931,887	13,033,682	5,534,562	1,075,779,100	21,831,864	122,010,426	18,730,932	39,416,029
\$200,000 under \$500,000 .....	57,047	16,014,329	54,209	2,703,572	38,735	400,499	13,711,256	55,104	2,225,802	27,690	163,840
\$500,000 under \$1,000,000 .....	**10,448	**11,678,365	**10,219	**3,711,423	**7,519	**246,770	**8,213,714	**10,234	**1,658,429	**4,172	**39,705
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
Size of adjusted gross income plus excluded tax preferences											
Total .....	64,381,138	1,122,050,950	13,326,918	24,346,881	13,079,936	6,181,831	1,097,704,069	21,897,366	132,076,487	20,130,267	45,801,404
Under \$200,000 .....	64,310,292	1,092,959,240	13,259,221	17,825,937	13,030,331	5,381,985	1,075,133,303	21,828,676	127,275,219	20,074,625	44,779,617
\$200,000 under \$500,000 .....	59,888	16,873,547	56,969	2,748,942	41,576	481,388	14,124,604	57,945	2,772,900	46,944	658,297
\$500,000 under \$1,000,000 .....	**10,958	**12,218,163	**10,728	**3,772,001	**8,029	**318,458	**8,446,162	**10,745	**2,028,369	**8,698	**363,490
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
Size of adjusted gross income less investment interest											
Total .....	64,381,138	1,091,773,405	13,326,918	24,346,881	12,943,513	5,930,664	1,097,704,069	21,897,202	126,145,823	18,805,084	39,870,740
Under \$200,000 .....	64,331,024	1,073,040,722	13,279,871	19,994,536	12,908,936	5,446,788	1,078,487,510	21,847,862	122,741,836	18,780,956	39,693,106
\$200,000 under \$500,000 .....	43,535	12,072,452	40,697	2,045,054	29,790	316,544	12,388,996	42,846	2,023,171	21,453	146,213
\$500,000 under \$1,000,000 .....	**6,579	**6,660,230	**6,350	**2,307,290	**4,787	**167,333	**6,827,563	**6,494	**1,380,816	**2,675	**31,422
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..

Footnotes at end of table.



**Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

All figures are estimates based on samples—money amounts are in thousands of dollars.

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income <sup>1</sup>		Investment interest per income concept <sup>2</sup>		Adjusted gross income less deficit	Itemized deductions per income concept			
			Number of returns	Amount	Number of returns	Amount		Total <sup>3</sup>		Interest paid deduction <sup>4</sup>	
								Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Part III —Nontaxable returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	22,253,502	60,788,156	2,203,634	1,886,077	440,016	353,182	60,788,156	999,141	6,442,933	760,150	2,024,065
Under \$200,000 .....	22,253,442	60,767,201	2,203,597	1,885,993	439,983	350,204	60,767,201	999,085	6,424,895	760,111	2,019,694
\$200,000 under \$500,000 .....	55	15,481	32	84	30	1,700	15,481	52	8,994	36	2,682
\$500,000 under \$1,000,000 .....	**5	**5,474	**5	**9	**3	**1,278	**5,474	**4	**9,045	**3	**1,689
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**	**
<b>Size of expanded income<sup>5</sup></b>											
Total .....	22,253,502	62,298,526	2,203,634	1,886,077	444,028	375,707	60,788,156	999,141	6,067,227	680,607	1,648,358
Under \$200,000 .....	22,253,417	62,270,183	2,203,571	1,873,973	443,981	374,176	60,770,386	999,070	6,053,007	680,558	1,647,310
\$200,000 under \$500,000 .....	78	21,418	56	8,792	**47	**1,531	**17,771	68	6,945	**49	**1,048
\$500,000 under \$1,000,000 .....	**7	**6,925	**7	**3,312	**	**	**	**3	**7,275	**	**
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	—	—
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total .....	22,253,502	62,674,233	2,203,634	1,886,077	444,028	375,707	60,788,156	999,141	6,442,933	760,150	2,024,065
Under \$200,000 .....	22,253,407	62,641,284	2,203,582	1,873,450	443,971	371,804	60,767,834	999,060	6,423,648	760,086	2,018,668
\$200,000 under \$500,000 .....	87	24,271	64	9,315	54	2,625	14,956	77	10,241	61	3,708
\$500,000 under \$1,000,000 .....	5	3,740	5	1,318	**3	**1,278	**5,367	**4	**9,045	**3	**1,689
\$1,000,000 or more .....	3	4,938	3	1,994	**	**	**	**	**	**	**
<b>Size of adjusted gross income less investment interest</b>											
Total .....	22,253,502	60,434,974	2,203,634	1,886,077	440,016	353,182	60,788,156	999,141	6,089,752	684,528	1,670,883
Under \$200,000 .....	22,253,450	60,417,812	2,203,604	1,886,005	439,991	351,704	60,769,516	999,093	6,075,794	684,501	1,669,927
\$200,000 under \$500,000 .....	48	13,441	26	82	**25	**1,479	**18,640	45	6,683	**27	**956
\$500,000 under \$1,000,000 .....	**4	**3,721	**4	**9	**	**	**	**3	**7,275	**	**
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.



**Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of income under alternative concepts	Itemized deductions per income concept—Continued								Zero bracket amount		Exemption amount
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Part I —All Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	22,777,366	51,974,887	21,528,197	17,266,462	16,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748
Under \$200,000 .....	22,724,805	50,496,932	21,476,833	15,821,626	16,244,798	10,962,025	19,231,476	10,051,866	81,621,385	205,004,073	161,240,966
\$200,000 under \$500,000 .....	45,637	959,749	44,574	722,579	24,057	38,720	39,563	228,440	46,272	142,482	123,821
\$500,000 under \$1,000,000 .....	5,159	258,659	5,059	302,432	2,715	4,592	4,612	77,461	5,207	15,774	13,476
\$1,000,000 or more .....	1,765	259,547	1,731	419,824	936	1,199	1,614	88,298	1,769	5,290	4,486
<b>Size of expanded income<sup>2</sup></b>											
Total .....	22,777,366	51,974,887	21,528,197	17,266,462	16,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748
Under \$200,000 .....	22,712,025	50,335,292	21,464,601	15,705,762	16,236,725	10,953,314	19,220,880	10,005,726	81,607,607	204,962,376	161,204,597
\$200,000 under \$500,000 .....	55,112	1,024,175	53,583	749,363	30,181	45,099	47,310	249,225	56,714	174,028	151,447
\$500,000 under \$1,000,000 .....	7,246	290,579	7,085	315,281	4,017	6,360	6,353	84,384	7,310	22,195	18,962
\$1,000,000 or more .....	2,983	324,841	2,928	496,055	1,583	1,763	2,722	106,731	3,002	9,021	7,742
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total .....	22,777,366	51,974,887	21,528,197	17,266,462	16,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748
Under \$200,000 .....	22,708,675	50,287,120	21,461,307	15,674,267	16,234,895	10,950,372	19,217,908	9,988,823	81,604,375	204,952,236	161,195,157
\$200,000 under \$500,000 .....	57,951	1,055,205	56,375	759,991	31,713	47,735	49,822	258,204	59,458	182,670	159,464
\$500,000 under \$1,000,000 .....	7,611	299,538	7,444	321,569	4,236	6,582	6,672	85,801	7,669	23,299	20,000
\$1,000,000 or more .....	3,129	333,025	3,071	510,835	1,662	1,848	2,863	113,238	3,131	9,414	8,127
<b>Size of adjusted gross income less investment interest</b>											
Total .....	22,777,366	51,974,887	21,528,197	17,266,462	16,272,506	11,006,536	19,277,265	10,446,066	81,674,633	205,167,620	161,382,748
Under \$200,000 .....	22,728,027	50,551,278	21,480,034	15,865,391	16,246,554	10,965,278	19,234,368	10,072,651	81,624,543	205,013,915	161,249,952
\$200,000 under \$500,000 .....	42,849	925,025	41,800	703,595	22,523	35,854	37,075	218,214	43,524	133,905	116,063
\$500,000 under \$1,000,000 .....	4,846	248,333	4,749	294,203	2,553	4,214	4,325	73,741	4,909	14,854	12,588
\$1,000,000 or more .....	1,644	250,253	1,614	403,272	876	1,190	1,497	81,461	1,657	4,945	4,145
<b>Part II—Taxable Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	21,849,838	50,594,370	20,706,524	16,673,118	15,425,145	9,122,925	18,600,101	9,884,669	64,362,838	177,911,283	126,015,688
Under \$200,000 .....	21,797,325	49,117,271	20,655,205	15,228,940	15,397,456	9,078,654	18,554,358	9,502,384	64,309,635	177,747,863	125,874,062
\$200,000 under \$500,000 .....	45,593	959,092	44,533	722,126	24,040	38,480	39,521	223,477	46,229	142,360	123,675
\$500,000 under \$1,000,000 .....	**6,920	**518,008	**6,786	**722,052	**3,649	**5,791	**6,222	**158,808	**6,574	**21,059	**17,951
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
<b>Size of expanded income<sup>2</sup></b>											
Total .....	21,849,838	50,594,370	20,706,524	16,673,118	15,425,145	9,122,925	18,600,101	9,884,669	64,362,838	177,911,283	126,015,688
Under \$200,000 .....	21,784,560	48,955,620	20,642,989	15,113,035	15,389,402	9,069,835	18,543,776	9,455,907	64,295,872	177,706,214	125,837,793
\$200,000 under \$500,000 .....	55,052	1,023,449	53,525	748,951	30,144	44,967	47,253	244,595	56,657	173,861	151,202
\$500,000 under \$1,000,000 .....	**10,226	**615,301	**10,010	**811,133	**5,599	**8,123	**9,072	**184,167	**10,309	**31,208	**26,692
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total .....	21,849,838	50,594,370	20,706,524	16,673,118	15,425,145	9,122,925	18,600,101	9,884,669	64,362,838	177,911,283	126,015,688
Under \$200,000 .....	21,781,220	48,907,582	20,639,704	15,081,625	15,387,577	9,067,016	18,540,812	9,439,378	64,292,643	177,696,083	125,828,377
\$200,000 under \$500,000 .....	57,882	1,054,425	56,309	759,495	31,672	47,479	49,758	253,204	59,398	182,494	159,199
\$500,000 under \$1,000,000 .....	**10,736	**632,363	**10,511	**831,998	**5,896	**8,429	**9,531	**192,088	**10,797	**32,705	**28,112
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
<b>Size of adjusted gross income less investment interest</b>											
Total .....	21,849,838	50,594,370	20,706,524	16,673,118	15,425,145	9,122,925	18,600,101	9,884,669	64,362,838	177,911,283	126,015,688
Under \$200,000 .....	21,800,539	49,171,505	20,658,399	15,272,632	15,399,208	9,081,783	18,557,243	9,522,810	64,312,790	177,757,695	125,883,031
\$200,000 under \$500,000 .....	42,812	924,400	41,765	703,215	22,509	35,737	37,039	213,606	43,484	133,793	115,932
\$500,000 under \$1,000,000 .....	**6,487	**498,465	**6,360	**697,271	**3,428	**5,404	**5,819	**148,254	**6,564	**19,794	**16,725
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..

Footnotes at end of table



## Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

All figures are estimates based on samples—money amounts are in thousands of dollars.

Tax status and size of income under alternative concepts	Itemized deductions per income concept—Continued								Zero bracket amount		Exemption amount
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Part III —Nontaxable returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000 .....	927,480	1,379,661	821,628	592,686	847,342	1,883,371	677,118	549,483	17,311,750	27,256,210	35,366,903
\$200,000 under \$500,000 .....	44	656	41	452	**19	**241	42	4,963	**45	**127	**157
\$500,000 under \$1,000,000 .....	**4	**200	**4	**205	**	**	**4	**6,951	**	**	**
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	—	—	**
<b>Size of expanded income<sup>a</sup></b>											
Total .....	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000 .....	927,465	1,379,671	821,612	592,727	847,323	1,883,480	677,104	549,819	17,311,735	27,256,162	35,366,804
\$200,000 under \$500,000 .....	60	726	58	413	**38	**132	57	4,630	57	167	245
\$500,000 under \$1,000,000 .....	**3	**120	**3	**204	**	**	**3	**6,948	3	8	**12
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	—	—	**
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total .....	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000 .....	927,455	1,379,538	821,603	592,642	847,318	1,883,355	677,096	549,445	17,311,732	27,256,152	35,366,780
\$200,000 under \$500,000 .....	69	780	66	496	**43	**256	64	5,001	60	176	265
\$500,000 under \$1,000,000 .....	**4	**200	**4	**205	**	**	**4	**6,951	3	8	**15
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	—	—	**
<b>Size of adjusted gross income less investment interest</b>											
Total .....	927,528	1,380,517	821,673	593,343	847,361	1,883,611	677,164	561,397	17,311,795	27,256,337	35,367,060
Under \$200,000 .....	927,488	1,379,773	821,635	592,759	847,346	1,883,495	677,125	549,841	17,311,753	27,256,220	35,366,921
\$200,000 under \$500,000 .....	37	624	35	380	**15	**117	36	4,608	**42	**117	**139
\$500,000 under \$1,000,000 .....	**3	**120	**3	**204	**	**	**3	**6,948	**	**	**
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	—	—	**

Footnotes at end of table



# 38 Individual Returns/1977 - Returns Filed and Sources of Income

**Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of income under alternative concepts	Taxable income <sup>a</sup>		Income tax before credits		Additional tax for tax preferences		Tax credits				Total income tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
							Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Part I —All Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	81,674,633	938,968,454	68,694,798	172,111,669	399,487	1,322,915	68,684,434	13,637,761	240,874	451,033	159,796,824
Under \$200,000 .....	81,621,385	923,177,130	68,641,564	163,415,820	385,230	884,280	68,631,201	13,368,412	233,612	390,592	150,931,687
\$200,000 under \$500,000 .....	46,272	10,388,571	46,257	5,359,048	11,370	201,302	46,257	178,137	5,783	33,820	5,382,213
\$500,000 under \$1,000,000 .....	5,207	2,679,528	5,207	1,577,699	1,987	94,903	5,207	52,119	1,025	16,209	1,620,484
\$1,000,000 or more .....	1,769	2,723,226	1,770	1,759,102	900	142,431	1,769	39,093	454	10,412	1,862,439
<b>Size of expanded income<sup>b</sup></b>											
Total .....	81,674,633	938,968,454	68,694,798	172,111,669	399,487	1,322,915	68,684,434	13,637,761	240,874	451,033	159,796,824
Under \$200,000 .....	81,607,607	921,485,552	68,627,825	162,659,266	372,243	675,773	68,617,462	13,327,739	232,543	387,395	150,007,300
\$200,000 under \$500,000 .....	56,714	11,133,478	56,665	5,586,177	21,105	252,523	56,665	188,427	6,409	32,693	5,650,272
\$500,000 under \$1,000,000 .....	7,310	2,959,855	7,308	1,696,183	4,013	132,706	7,307	66,755	1,275	17,701	1,762,134
\$1,000,000 or more .....	3,002	3,389,569	3,000	2,170,043	2,126	261,914	3,000	54,839	647	13,245	2,377,119
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total .....	81,674,633	938,968,454	68,694,798	172,111,669	399,487	1,322,915	68,684,434	13,637,761	240,874	451,033	159,796,824
Under \$200,000 .....	81,604,375	921,100,063	68,624,594	162,487,936	370,634	662,445	68,614,231	13,320,187	232,195	386,830	149,830,195
\$200,000 under \$500,000 .....	59,458	11,407,249	59,409	5,697,536	22,390	257,306	59,409	192,936	6,689	32,755	5,761,896
\$500,000 under \$1,000,000 .....	7,669	3,021,395	7,664	1,726,753	4,222	133,612	7,664	68,317	1,311	18,098	1,792,049
\$1,000,000 or more .....	3,131	3,439,748	3,131	2,199,454	2,241	269,551	3,130	56,321	679	13,350	2,412,685
<b>Size of adjusted gross income less investment interest</b>											
Total .....	81,674,633	938,968,454	68,694,798	172,111,669	399,487	1,322,915	68,684,434	13,637,761	240,874	451,033	159,796,824
Under \$200,000 .....	81,624,543	923,605,500	68,644,720	163,613,910	386,746	914,560	68,634,357	13,378,287	233,995	391,868	151,150,182
\$200,000 under \$500,000 .....	43,524	10,076,372	43,511	5,225,546	10,115	182,665	43,511	171,005	5,489	32,747	5,237,206
\$500,000 under \$1,000,000 .....	4,909	2,623,585	4,910	1,549,615	1,816	91,216	4,909	51,382	966	16,125	1,589,449
\$1,000,000 or more .....	1,657	2,663,018	1,657	1,722,599	810	134,475	1,657	37,087	424	10,293	1,819,987
<b>Part II —Taxable Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	64,362,838	905,858,073	64,362,274	171,064,635	399,487	1,322,915	64,351,910	12,590,726	227,800	388,944	159,796,824
Under \$200,000 .....	64,309,635	890,076,688	64,309,079	162,373,743	385,230	884,280	64,298,716	12,326,335	220,581	332,206	150,931,687
\$200,000 under \$500,000 .....	48,229	10,380,425	48,220	5,355,270	11,370	201,302	48,220	174,359	5,782	31,296	5,382,213
\$500,000 under \$1,000,000 .....	**6,974	**5,400,959	**6,975	**3,335,622	**2,887	**237,334	**6,974	**90,032	**1,477	**25,442	**3,482,923
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
<b>Size of expanded income<sup>b</sup></b>											
Total .....	64,362,838	905,858,073	64,362,274	171,064,635	399,487	1,322,915	64,351,910	12,590,726	227,800	388,944	159,796,824
Under \$200,000 .....	64,295,872	888,385,795	64,295,355	161,817,307	372,243	675,773	64,284,992	12,285,780	219,490	328,928	150,007,300
\$200,000 under \$500,000 .....	56,657	11,124,701	56,614	5,582,298	21,105	252,523	56,614	184,549	6,390	30,250	5,650,272
\$500,000 under \$1,000,000 .....	**10,309	**6,347,576	**10,305	**3,865,029	**6,139	**394,620	**10,304	**120,388	**1,920	**28,787	**4,139,253
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total .....	64,362,838	905,858,073	64,362,274	171,064,635	399,487	1,322,915	64,351,910	12,590,726	227,800	388,944	159,796,824
Under \$200,000 .....	64,292,643	888,000,549	64,292,127	161,446,076	370,634	662,445	64,281,764	12,278,326	219,144	328,445	149,830,195
\$200,000 under \$500,000 .....	59,398	11,398,229	59,355	5,693,549	22,390	257,306	59,355	188,959	6,668	30,231	5,761,896
\$500,000 under \$1,000,000 .....	**10,797	**6,459,295	**10,792	**3,925,011	**6,483	**403,163	**10,791	**123,441	**1,988	**30,269	**3,704,734
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..
<b>Size of adjusted gross income less investment interest</b>											
Total .....	64,362,838	905,858,073	64,362,274	171,064,635	399,487	1,322,915	64,351,910	12,590,726	227,800	388,944	159,796,824
Under \$200,000 .....	64,312,790	890,504,814	64,312,232	162,571,734	386,746	914,560	64,301,889	12,336,111	220,942	333,401	151,150,182
\$200,000 under \$500,000 .....	43,484	10,068,470	43,477	5,221,867	10,115	182,665	43,477	167,326	5,470	30,304	5,237,206
\$500,000 under \$1,000,000 .....	**6,564	**5,284,788	**6,565	**3,271,034	**2,826	**225,681	**6,564	**87,290	**1,388	**25,239	**3,409,436
\$1,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..

Footnotes at end of table.



## Individual Returns/1977 - Returns Filed and Sources of Income

Table 1.6—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of income under alternative concepts	Taxable income <sup>a</sup>		Income tax before credits		Additional tax for tax preferences		Tax credits				Total income tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
							Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Part III —Nontaxable returns</b>											
<b>Size of adjusted gross income</b>											
<b>Total</b> .....	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000 .....	17,311,750	33,100,442	4,332,485	1,042,077	—	—	4,332,485	1,042,077	13,051	58,385	—
\$200,000 under \$500,000 .....	**45	**9,939	**39	**4,957	—	—	**39	**4,957	**23	**3,703	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—	—
<b>Size of expanded income<sup>b</sup></b>											
<b>Total</b> .....	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000 .....	17,311,735	33,099,757	4,332,470	1,041,960	—	—	4,332,470	1,041,960	13,053	58,467	—
\$200,000 under \$500,000 .....	57	8,777	51	3,878	—	—	51	3,878	**21	**3,622	—
\$500,000 under \$1,000,000 .....	3	1,848	3	1,197	—	—	3	1,197	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—	—
<b>Size of adjusted gross income plus excluded tax preferences</b>											
<b>Total</b> .....	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000 .....	17,311,732	33,099,514	4,332,467	1,041,861	—	—	4,332,467	1,041,861	13,051	58,385	—
\$200,000 under \$500,000 .....	60	9,020	54	3,977	—	—	54	3,977	**23	**3,703	—
\$500,000 under \$1,000,000 .....	3	1,848	3	1,197	—	—	3	1,197	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—	—
<b>Size of adjusted gross income less investment interest</b>											
<b>Total</b> .....	17,311,795	33,110,382	4,332,524	1,047,034	—	—	4,332,524	1,047,034	13,074	62,089	—
Under \$200,000 .....	17,311,753	33,100,686	4,332,488	1,042,176	—	—	4,332,488	1,042,176	13,053	58,467	—
\$200,000 under \$500,000 .....	**42	**9,696	**36	**4,858	—	—	**36	**4,858	**21	**3,622	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—	—

<sup>a</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.<sup>b</sup>Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.<sup>c</sup>The sum of one-half excess net long-term capital gains over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4825. However, itemized deduction tax preference is not included in this concept.<sup>d</sup>Investment interest, for the purpose of this table, is defined as interest deducted (excluding home mortgage interest) limited to the amount of investment income.<sup>e</sup>In the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is total itemized deductions as transcribed from Schedule A. In the case of the "Expanded Income" and the "Adjusted Gross Income Less Investment Interest" lines, this is total itemized deductions minus investment interest.<sup>f</sup>In the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is interest deducted as transcribed from the Schedule A. In the case of the "Expanded Income" and the "Adjusted Gross Income Less Investment Interest" lines, this is interest deducted minus investment interest.<sup>g</sup>Adjusted gross income plus excluded tax preferences minus investment interest.<sup>h</sup>Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



## Individual Returns/1977 • Returns Filed and Sources of Income

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit		Salaries and wages		Farm net profit less loss		Partnership net profit less loss		Small Business Corporation net profit less loss		Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Grand total</b>	22,253,502	60,788,156	18,481,891	52,036,120	1,006,618	813,032	1,893,492	425,147	1,043,811	96,849	72,730	316,341	254,506	1,120,991	1,355,649
<b>Returns with adjusted gross income, total</b>	21,692,213	67,564,752	18,296,032	50,614,957	1,006,618	813,032	1,893,492	425,147	1,043,811	96,849	72,730	316,341	254,506	1,120,991	1,355,649
\$1 under \$5,000	17,751,424	36,960,305	15,399,961	30,441,627	447,960	16,030,351	227,398	162,873	29,650	24,431	24,431	93,044	7,049	710,313	438,476
\$5,000 under \$10,000	3,467,955	22,681,376	2,591,663	16,030,351	259,718	15,561	145,291	115,561	34,657	20,005	20,005	93,436	33,380	291,572	394,941
\$10,000 under \$15,000	3,394,485	20,680	2,062,176	2,022,176	58,477	13,251	13,251	29,150	13,251	12,033	12,033	21,451	12,033	34,767	170,582
\$15,000 under \$20,000	95,064	1,637,632	59,862	850,542	19,946	322,629	13,397	11,601	12,860	1,931	1,931	16,666	20,460	17,916	37,760
\$20,000 under \$25,000	40,132	883,569	10,843	245,130	2,481	304,939	65,953	5,462	68,815	2,755	2,755	4,916	6,229	6,229	15,951
\$25,000 under \$30,000	20,747	575,474	12,154	304,939	4,607	36,713	1,134	2,510	36,713	1,134	1,134	5,735	4,070	5,735	79,505
\$30,000 under \$40,000	5,689	421,551	4,537	32,065	342	32,065	58	240	5,500	1,176	1,176	880	1,916	33,972	39,972
\$40,000 under \$50,000	524	67,856	40	5,955	6	1,625	312	23	5,500	1,176	1,176	880	1,916	33,972	39,972
\$50,000 under \$100,000	55	15,481	4	1,625	6	1,625	312	23	5,500	1,176	1,176	880	1,916	33,972	39,972
\$100,000 under \$1,000,000	55	15,481	4	1,625	6	1,625	312	23	5,500	1,176	1,176	880	1,916	33,972	39,972
\$1,000,000 or more	55	15,481	4	1,625	6	1,625	312	23	5,500	1,176	1,176	880	1,916	33,972	39,972
<b>Returns with deficit, total</b>	561,289	6,776,586	185,859	1,421,163	193,586	193,586	2,510,296	75,296	1,586,084	24,119	24,119	80,320	243,997	45,436	172,647
Under \$5,000	385,910	611,584	109,793	567,489	113,457	109,793	567,489	113,457	154,173	8,694	8,694	34,095	21,377	20,260	27,687
\$5,000 under \$10,000	62,882	443,144	28,371	182,299	30,224	30,224	30,224	9,953	55,971	2,100	2,100	20,887	15,125	9,149	15,962
\$10,000 under \$15,000	34,005	432,039	11,391	92,287	18,636	18,636	328,431	5,747	87,582	1,540	1,540	7,084	1,657	1,523	6,017
\$15,000 under \$20,000	39,961	842,566	19,133	221,188	13,200	13,200	296,501	8,183	243,389	5,880	5,880	6,274	36,785	5,677	13,119
\$20,000 under \$25,000	20,843	799,637	8,102	101,085	10,195	10,195	372,438	5,755	177,128	1,795	1,795	5,219	56,424	2,517	10,702
\$25,000 under \$30,000	10,716	702,715	4,761	100,667	4,221	4,221	270,334	3,501	213,955	2,001	2,001	74,521	46,541	3,238	24,817
\$30,000 under \$40,000	4,898	640,437	2,350	60,897	1,762	1,762	160,685	1,789	124,032	1,001	1,001	1,095	15,768	1,403	19,148
\$40,000 under \$50,000	3,523	2,310,474	1,378	95,271	891	891	203,184	2,282	529,844	1,108	1,108	1,016	44,830	1,669	55,195
<b>Grand total</b>	7,158,357	6,852,751	769,047	2,006,287	1,831,143	1,831,143	958,872	3,673,233	17,311,795	33,110,382	33,110,382	4,332,524	1,047,034	4,332,524	1,047,034
<b>Returns with adjusted gross income, total</b>	6,880,680	5,852,946	709,957	1,999,743	1,831,143	1,831,143	958,872	3,673,233	17,311,795	33,110,382	33,110,382	4,332,524	1,047,034	4,332,524	1,047,034
\$1 under \$5,000	5,212,229	3,369,314	350,849	1,099,743	586,111	586,111	479,882	1,246,735	13,502,868	17,439,036	17,439,036	1,780,048	71,188	1,780,048	71,188
\$5,000 under \$10,000	1,373,124	2,008,314	265,323	586,111	131,452	131,452	157,736	120,195	3,359,753	11,195,430	11,195,430	2,152,676	323,436	2,152,676	323,436
\$10,000 under \$15,000	155,497	138,787	21,262	38,845	38,845	38,845	55,551	38,083	92,464	1,034,171	1,034,171	233,983	139,267	233,983	139,267
\$15,000 under \$20,000	65,961	33,962	65,978	24,374	24,374	24,374	29,032	21,723	37,712	542,630	542,630	85,797	142,794	85,797	142,794
\$20,000 under \$25,000	15,337	41,808	3,770	14,291	14,291	14,291	14,735	18,683	37,712	329,443	329,443	36,837	81,055	36,837	81,055
\$25,000 under \$30,000	18,759	47,200	17,876	18,037	18,037	18,037	18,037	269,801	22,508	599,563	599,563	131,071	20,415	131,071	20,415
\$30,000 under \$40,000	5,298	36,513	1,680	5,452	5,452	5,452	5,099	160,393	5,622	282,123	282,123	5,405	80,135	5,405	80,135
\$40,000 under \$50,000	467	5,787	126	847	847	847	508	21,450	1,789	48,265	48,265	5,405	17,320	5,405	17,320
\$50,000 under \$100,000	42	849	113	1,153	1,153	1,153	847	48	847	18	18	39,957	39,957	39,957	39,957
\$100,000 under \$1,000,000	44	1,000,000	44	1,000,000	44	1,000,000	44	1,000,000	44	1,000,000	44	1,000,000	44	1,000,000	44
\$1,000,000 or more	277,877	399,805	59,090	175,144	175,144	175,144	175,144	59,090	175,144	59,090	59,090	175,144	59,090	175,144	59,090
<b>Returns with deficit, total</b>	176,602	143,012	48,036	113,968	113,968	113,968	113,968	48,036	113,968	48,036	48,036	113,968	48,036	113,968	48,036
Under \$5,000	131,807	31,807	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
\$5,000 under \$10,000	18,374	20,227	1,290	10,502	10,502	10,502	12,387	3,989	12,387	3,989	3,989	12,387	3,989	12,387	3,989
\$10,000 under \$15,000	12,762	30,891	1,468	6,075	6,075	6,075	3,180	16,448	3,180	16,448	3,180	16,448	3,180	16,448	3,180
\$15,000 under \$20,000	7,320	3,452	387	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672
\$20,000 under \$25,000	2,864	2,864	408	16,448	16,448	16,448	16,448	16,448	16,448	16,448	16,448	16,448	16,448	16,448	16,448

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Includes returns with zero adjusted gross income

NOTE: Detail may not add to total because of rounding.



**Table 1.8—Returns With and Without Presidential Election Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income**

[All figures are estimates based on samples]

Size of adjusted gross income	Total returns	Returns with no eligible tax	Returns with eligible tax				
			Total	With one or more "Yes" boxes checked		Nonjoint returns	
				Number of returns	Number of "Yes" boxes checked	Total	Number of returns with no boxes checked
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total</b> .....	<b>88,634,640</b>	<b>21,391,558</b>	<b>65,243,082</b>	<b>24,854,865</b>	<b>38,842,305</b>	<b>27,475,914</b>	<b>5,009,599</b>
Under \$2,000 .....	9,709,451	9,600,260	109,191	26,168	33,522	70,383	28,612
\$2,000 under \$4,000 .....	9,222,484	6,973,822	2,248,662	778,819	782,735	2,231,073	399,179
\$4,000 under \$6,000 .....	8,573,827	2,638,517	5,935,310	2,082,674	2,166,560	5,657,104	1,061,731
\$6,000 under \$8,000 .....	8,063,585	1,306,202	6,757,383	2,365,842	2,874,289	5,130,962	926,324
\$8,000 under \$10,000 .....	7,036,107	445,030	6,591,077	2,434,235	3,297,408	3,979,323	726,135
\$10,000 under \$12,000 .....	6,094,035	156,810	5,937,225	2,270,779	3,354,329	2,905,072	514,965
\$12,000 under \$14,000 .....	5,685,027	84,317	5,600,710	2,043,622	3,140,481	2,400,469	406,356
\$14,000 under \$16,000 .....	5,071,629	52,962	5,018,667	1,891,344	3,104,940	1,596,606	262,911
\$16,000 under \$18,000 .....	4,735,483	32,732	4,702,751	1,818,490	3,114,497	1,129,371	195,386
\$18,000 under \$20,000 .....	4,118,005	22,145	4,095,860	1,661,010	2,945,400	723,321	110,815
\$20,000 under \$25,000 .....	7,766,714	35,134	7,731,580	3,118,978	5,773,157	878,060	177,093
\$25,000 under \$30,000 .....	4,354,040	16,560	4,337,480	1,755,577	3,308,475	332,051	71,823
\$30,000 under \$50,000 .....	4,784,916	21,309	4,763,607	2,053,396	3,892,931	319,584	85,894
\$50,000 under \$100,000 .....	1,140,784	5,252	1,135,532	452,446	660,878	96,247	32,390
\$100,000 under \$200,000 .....	225,150	448	224,702	82,483	157,039	19,564	7,295
\$200,000 under \$500,000 .....	46,386	53	46,333	16,648	31,349	5,508	2,121
\$500,000 or more .....	7,017	5	7,012	2,354	4,315	1,216	469
All returns, summary:							
Under \$5,000 .....	23,262,635	18,059,101	5,203,534	1,752,987	1,764,869	5,136,010	949,658
\$5,000 under \$10,000 .....	19,342,819	2,904,730	16,438,089	5,934,751	7,389,645	11,932,835	2,192,323
\$10,000 under \$15,000 .....	14,299,206	269,990	14,029,216	5,240,894	8,006,863	6,136,510	1,040,945
\$15,000 under \$20,000 .....	11,404,973	78,976	11,325,997	4,444,351	7,652,784	2,618,329	449,588
\$20,000 or more .....	18,325,007	78,761	18,246,246	7,481,882	14,028,144	1,652,230	377,085

Size of adjusted gross income	Returns with eligible tax—Continued					
	Nonjoint returns—Continued		Joint returns			
	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Total	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with only "No" boxes checked
	(8)	(9)	(10)	(11)	(12)	(13)
<b>Total</b> .....	<b>10,143,454</b>	<b>12,322,861</b>	<b>37,767,168</b>	<b>6,762,456</b>	<b>723,971</b>	<b>13,987,440</b>
Under \$2,000 .....	18,519	23,252	38,808	13,518	*295	7,354
\$2,000 under \$4,000 .....	774,895	1,056,999	17,589	6,634	*8	3,916
\$4,000 under \$6,000 .....	1,989,593	2,605,780	278,206	48,002	*9,195	83,886
\$6,000 under \$8,000 .....	1,813,945	2,390,693	1,626,421	283,645	43,450	508,447
\$8,000 under \$10,000 .....	1,523,752	1,729,436	2,611,754	505,570	47,310	863,173
\$10,000 under \$12,000 .....	1,116,206	1,273,901	3,032,153	551,237	71,023	1,083,550
\$12,000 under \$14,000 .....	890,507	1,103,606	3,200,241	618,548	56,256	1,096,859
\$14,000 under \$16,000 .....	607,336	726,359	3,422,061	575,912	70,412	1,213,596
\$16,000 under \$18,000 .....	465,346	468,639	3,573,380	661,592	57,137	1,296,007
\$18,000 under \$20,000 .....	306,217	306,189	3,372,539	561,965	70,403	1,284,390
\$20,000 under \$25,000 .....	336,264	364,703	6,853,520	1,131,848	128,535	2,654,179
\$25,000 under \$30,000 .....	128,471	131,757	4,005,429	682,287	74,208	1,552,898
\$30,000 under \$50,000 .....	132,301	101,389	4,444,023	788,634	81,560	1,839,535
\$50,000 under \$100,000 .....	31,818	32,039	1,039,285	255,865	12,196	408,432
\$100,000 under \$200,000 .....	6,234	6,035	205,138	61,679	1,693	74,556
\$200,000 under \$500,000 .....	1,686	1,701	40,825	13,393	261	14,701
\$500,000 or more .....	364	383	5,796	2,117	29	1,961
All returns, summary:						
Under \$5,000 .....	1,740,329	2,446,023	67,524	26,885	*776	11,882
\$5,000 under \$10,000 .....	4,380,375	5,360,137	4,505,254	830,484	99,482	1,454,894
\$10,000 under \$15,000 .....	2,323,450	2,772,115	7,892,706	1,475,444	151,475	2,765,969
\$15,000 under \$20,000 .....	1,062,162	1,106,579	8,707,668	1,493,810	173,756	3,208,433
\$20,000 or more .....	637,138	638,007	16,594,016	2,935,833	298,482	6,546,262

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.



**42 Individual Returns/1977 • Returns Filed and Sources of Income**  
**Table 1.9—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Marital Status**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns .....	33,919,069	—	8,824,289	—	581,918	—	2,849,579	—	21,663,283	—
Adjusted gross income .....	33,919,069	235,896,565	8,824,289	107,269,202	581,918	3,123,504	2,849,579	18,629,331	21,663,283	106,874,527
Salaries and wages .....	33,884,126	234,934,142	8,819,276	106,905,912	581,918	3,120,486	2,849,579	18,596,929	21,633,353	106,310,815
Dividends in adjusted gross income .....	390,675	49,400	143,043	17,774	—	—	*26,091	*609	221,541	31,017
Interest received .....	8,247,115	904,983	2,497,739	337,786	57,813	3,018	287,440	31,794	5,404,123	532,385
Zero bracket amount .....	31,032,678	66,011,164	8,398,104	25,372,985	527,245	783,568	2,482,581	4,871,437	19,624,748	34,983,174
Exemption amount .....	33,919,069	46,533,619	8,824,289	22,828,560	581,918	781,684	2,849,579	5,869,941	21,663,283	17,053,434
Taxable income <sup>1</sup> .....	31,032,678	190,916,652	8,398,104	84,945,279	527,245	2,377,868	2,482,581	13,114,927	19,624,748	90,478,579
Income tax before credits .....	22,573,143	23,577,512	7,453,668	11,160,161	447,567	307,253	1,912,918	1,477,512	12,758,990	10,632,586
Credit for contributions to candidates for public office .....	786,158	23,348	301,256	12,800	*12,287	*307	84,346	1,837	388,269	8,404
General tax credit .....	22,573,143	2,451,730	7,453,668	1,123,628	447,567	24,627	1,912,918	209,026	12,758,990	1,094,448
Earned income credit:										
Total .....	3,380,499	712,069	1,442,978	283,360	—	—	1,742,221	384,189	195,300	44,520
Used to offset income tax before credits .....	1,067,414	96,665	334,536	18,116	—	—	667,882	70,250	64,996	8,299
Refundable portion .....	2,776,762	615,404	1,253,386	265,244	—	—	1,352,958	313,939	170,418	36,221
Income tax after credits .....	20,725,663	21,005,769	6,896,125	10,005,616	402,644	282,319	1,404,573	1,196,399	12,022,321	9,521,434
Total taxpayments .....	33,212,448	29,850,000	8,580,312	12,938,723	566,960	347,619	2,754,420	2,100,158	21,310,750	14,463,501
Total tax withheld .....	33,212,448	29,843,396	8,580,312	12,934,752	566,960	346,214	2,754,420	2,099,926	21,310,756	14,462,504
Tax due at time of filing .....	1,789,552	413,435	1,184,314	309,739	118,951	18,378	51,653	6,794	434,634	78,524
Tax paid with return .....	1,281,049	274,330	892,468	216,082	45,994	7,127	36,573	3,769	306,014	47,352
Balance due after remittance .....	1,329,087	139,105	880,769	93,657	94,987	11,251	29,755	3,025	323,576	31,172
Total overpayment .....	31,726,979	9,868,930	7,552,437	3,507,447	453,027	83,326	2,787,938	1,224,215	20,933,577	5,053,941
Overpayment refunded .....	31,711,953	9,864,946	7,547,456	3,506,545	453,027	83,326	2,777,893	1,221,133	20,933,577	5,053,941

<sup>1</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>2</sup>Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income*	Salaries and wages				Total		Exclusion		Dividends in adjusted gross income		Interest received		Zero bracket amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>33,919,069</b>	<b>235,896,554</b>	<b>33,884,128</b>	<b>224,934,142</b>	<b>741,678</b>	<b>90,257</b>	<b>590,516</b>	<b>40,855</b>	<b>390,675</b>	<b>49,401</b>	<b>8,247,115</b>	<b>904,884</b>	<b>31,032,678</b>	<b>66,011,164</b>		
Under \$2,000	6,921,726	7,502,860	6,886,783	7,391,769	79,907	8,533	65,004	4,394	*38,888	*5,139	1,132,274	105,953	4,343,714	2,578,823		
\$2,000 under \$4,000	6,031,857	17,635,184	6,031,857	17,512,112	89,893	15,756	84,911	7,303	48,893	8,012	1,270,606	114,060	5,762,612	10,424,375		
\$4,000 under \$6,000	4,857,422	24,233,463	4,857,422	24,146,437	74,357	4,857	52,925	3,453	*38,562	*1,941	911,410	83,176	4,822,238	10,569,237		
\$6,000 under \$8,000	4,276,875	29,634,331	4,276,875	29,530,248	64,916	4,353	38,886	2,412	49,863	1,941	891,134	102,143	4,221,898	10,121,485		
\$8,000 under \$10,000	3,251,598	28,123,078	3,251,598	28,028,003	65,010	3,751	*35,054	*1,693	*40,016	*2,057	857,423	93,218	3,246,624	8,093,092		
\$10,000 under \$12,000	2,433,838	26,535,157	2,433,838	26,537,832	71,929	2,637	63,559	3,879	33,466	4,163	701,984	93,162	2,433,838	6,392,560		
\$12,000 under \$14,000	1,967,711	25,421,051	1,967,711	25,333,643	65,654	6,866	53,677	3,133	30,986	3,733	668,458	77,314	1,967,711	5,310,986		
\$14,000 under \$16,000	1,404,117	21,021,185	1,404,117	20,964,147	47,574	7,327	42,944	3,260	18,201	4,067	501,071	52,878	1,404,117	4,002,840		
\$16,000 under \$18,000	1,047,868	17,740,503	1,047,868	17,674,047	52,863	8,425	42,400	2,754	24,617	5,671	439,798	60,785	1,047,868	3,052,792		
\$18,000 under \$20,000	734,444	13,875,041	734,444	13,832,791	38,064	4,109	31,019	2,442	15,406	1,667	313,674	40,273	734,444	2,206,627		
\$20,000 under \$25,000	767,084	16,830,086	767,084	16,770,114	64,713	8,479	49,140	4,573	35,773	3,906	422,665	55,971	767,084	2,450,474		
\$25,000 under \$30,000	186,171	5,004,955	186,171	4,979,796	20,944	4,880	17,744	1,546	*11,267	*3,335	104,645	20,644	186,171	594,149		
\$30,000 or more	38,358	1,239,470	38,358	1,233,203	5,854	1,433	5,853	572	*1,637	*860	25,973	5,407	38,358	122,644		
<b>Taxable returns, total</b>	<b>20,725,663</b>	<b>205,855,747</b>	<b>20,725,663</b>	<b>205,127,589</b>	<b>566,763</b>	<b>85,766</b>	<b>445,504</b>	<b>29,825</b>	<b>295,732</b>	<b>35,940</b>	<b>6,083,470</b>	<b>684,180</b>	<b>20,725,663</b>	<b>52,121,329</b>		
Under \$2,000	1,636,553	5,818,643	1,636,553	5,766,838	14,856	*2,299	*14,856	*1,311	*9,867	*988	358,078	30,717	1,636,553	3,511,746		
\$2,000 under \$4,000	3,663,144	18,332,971	3,663,144	18,276,732	54,386	5,802	49,372	2,250	*24,533	*3,552	826,361	52,688	3,663,144	8,061,336		
\$4,000 under \$6,000	3,713,301	25,862,278	3,713,301	25,759,214	64,916	4,353	*39,886	*2,412	49,863	1,941	862,340	101,123	3,713,301	8,651,079		
\$6,000 under \$8,000	3,146,759	28,220,953	3,146,759	28,125,678	65,010	3,751	*35,054	*1,693	*40,016	*2,057	857,423	93,218	3,146,759	7,807,868		
\$8,000 under \$10,000	2,421,817	26,508,651	2,421,817	26,411,326	71,929	8,042	63,559	3,879	33,466	4,163	701,984	93,162	2,421,817	6,354,113		
\$10,000 under \$12,000	1,966,047	25,401,011	1,966,047	25,313,603	65,654	6,866	53,677	3,133	30,986	3,733	668,458	77,314	1,966,047	5,305,651		
\$12,000 under \$14,000	1,404,117	21,021,185	1,404,117	20,964,147	47,574	7,327	42,944	3,260	18,201	4,067	501,071	52,878	1,404,117	4,002,840		
\$14,000 under \$16,000	1,047,868	17,740,503	1,047,868	17,674,047	52,863	8,425	42,400	2,754	24,617	5,671	439,798	60,785	1,047,868	3,052,792		
\$16,000 under \$18,000	734,444	13,875,041	734,444	13,832,791	38,064	4,109	31,019	2,442	15,406	1,667	313,674	40,273	734,444	2,206,627		
\$18,000 under \$20,000	767,084	16,830,086	767,084	16,770,114	64,713	8,479	49,140	4,573	35,773	3,906	422,665	55,971	767,084	2,450,474		
\$20,000 under \$25,000	186,171	5,004,955	186,171	4,979,796	20,944	4,880	17,744	1,546	*11,267	*3,335	104,645	20,644	186,171	594,149		
\$25,000 under \$30,000	38,358	1,239,470	38,358	1,233,203	5,854	1,433	5,853	572	*1,637	*860	25,973	5,407	38,358	122,644		
<b>Total nontaxable returns</b>	<b>13,193,406</b>	<b>30,040,806</b>	<b>13,158,463</b>	<b>29,806,552</b>	<b>174,915</b>	<b>24,491</b>	<b>145,012</b>	<b>11,031</b>	<b>94,943</b>	<b>13,460</b>	<b>2,163,645</b>	<b>220,805</b>	<b>10,307,015</b>	<b>13,889,835</b>		
<b>All returns, summary:</b>																
Under \$5,000	15,471,128	36,486,384	15,436,185	36,201,632	209,703	30,080	174,786	12,352	119,733	17,728	2,895,683	267,023	12,604,755	18,251,015		
\$5,000 under \$10,000	9,868,350	27,642,732	9,868,350	27,406,596	164,360	10,615	108,394	6,345	99,589	4,270	1,272,154	201,526	9,848,332	23,627,057		
\$10,000 under \$15,000	5,123,835	22,464,143	5,123,835	22,361,111	116,173	17,985	138,908	8,363	74,441	8,420	1,834,792	200,700	5,123,835	12,744,176		
\$15,000 under \$20,000	2,464,143	10,417,067	2,464,143	10,314,072	51,511	7,985	46,891	7,104	48,235	10,881	890,912	123,711	2,464,143	7,221,648		
\$20,000 or more	891,613	23,074,511	891,613	22,983,114	91,511	14,782	72,737	6,691	48,677	8,101	553,283	82,022	891,613	3,167,268		

Footnotes at end of table.



Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions				Taxable income <sup>a</sup>		Income tax before credits		Credit for contributions to candidates for public office		General tax credit	
	Total number of exemptions <sup>b</sup>	Amount	Number of taxpayer exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	62,044,825	48,533,821	42,788,598	61,415,142	31,032,878	190,916,653	22,573,143	23,577,513	786,158	23,349	22,573,143	2,451,731
Under \$2,000	8,231,722	6,173,792	7,183,519	8,137,161	4,349,714	2,578,823	2,403,116	167,379	29,939	624	2,403,116	70,403
\$2,000 under \$4,000	8,412,202	6,309,152	6,525,585	8,212,581	5,762,612	11,595,156	4,201,777	1,196,853	112,461	2,368	4,201,777	107,187
\$4,000 under \$6,000	8,061,946	6,046,460	5,802,150	7,912,113	4,822,238	18,206,720	4,162,101	2,292,184	129,271	2,486	4,162,101	347,210
\$6,000 under \$8,000	7,814,297	5,860,723	5,289,636	7,734,344	4,271,989	23,776,251	3,226,558	2,817,184	80,012	3,114	3,226,558	383,834
\$8,000 under \$10,000	6,914,227	5,185,670	4,285,307	6,899,265	3,246,824	23,950,078	2,433,838	2,982,210	94,218	3,114	2,433,838	357,324
\$10,000 under \$12,000	5,479,625	4,109,719	3,498,023	5,444,373	2,433,838	22,525,438	1,967,711	3,156,961	94,644	3,143	1,967,711	333,988
\$12,000 under \$14,000	4,772,229	3,578,172	2,967,911	4,742,769	1,867,711	21,841,879	1,404,117	2,737,290	81,157	2,577	1,404,117	253,904
\$14,000 under \$16,000	3,854,347	2,890,760	2,329,624	3,848,023	1,404,117	18,130,425	1,047,868	2,486,901	62,243	2,249	1,047,868	190,757
\$16,000 under \$18,000	2,964,679	2,223,509	1,799,180	2,955,372	1,047,868	15,516,994	734,444	2,029,918	39,407	1,587	734,444	134,745
\$18,000 under \$20,000	2,224,057	1,668,043	1,328,340	2,219,814	734,444	12,206,998	767,084	2,566,805	52,426	2,245	767,084	141,058
\$20,000 under \$25,000	2,562,728	1,922,046	1,532,009	2,557,660	767,084	14,908,040	767,084	889,881	7,191	312	186,171	34,350
\$25,000 under \$30,000	622,816	467,112	370,744	622,673	186,171	4,537,843	186,171	253,947	3,189	159	38,358	7,121
\$30,000 or more	128,950	97,463	76,590	128,994	38,358	176,043,841	20,725,663	23,437,563	771,135	23,104	20,725,663	2,352,898
Taxable returns, total	38,749,712	29,811,911	27,837,102	39,548,594	20,725,663	176,043,841	20,725,663	23,437,563	771,135	23,104	20,725,663	2,352,898
Under \$2,000	1,641,530	1,231,148	1,836,553	1,641,530	1,836,553	4,587,496	1,636,553	154,429	29,939	624	1,636,553	57,454
\$2,000 under \$4,000	4,032,006	3,024,305	3,767,785	4,012,495	3,663,144	15,306,687	3,663,144	1,140,758	107,465	2,443	3,663,144	165,982
\$4,000 under \$6,000	5,414,745	4,081,059	4,267,382	5,339,753	3,713,301	21,801,219	3,713,301	2,233,163	119,244	2,366	3,713,301	304,416
\$6,000 under \$8,000	6,165,258	4,623,944	4,090,651	6,150,296	3,146,759	23,397,010	3,146,759	2,807,842	80,012	2,285	3,146,759	374,282
\$8,000 under \$10,000	5,379,443	4,034,582	3,473,981	5,344,191	2,421,917	22,474,069	2,421,917	2,980,374	94,218	3,114	2,421,917	355,487
\$10,000 under \$12,000	4,757,253	3,567,940	2,964,283	4,727,793	1,966,047	21,833,072	1,966,047	3,156,455	94,644	3,143	1,966,047	333,432
\$12,000 under \$14,000	3,854,347	2,890,760	2,329,624	3,848,023	1,404,117	18,130,425	1,404,117	2,737,290	81,157	2,577	1,404,117	253,904
\$14,000 under \$16,000	2,964,679	2,223,509	1,799,180	2,955,372	1,047,868	15,516,994	1,047,868	2,486,901	62,243	2,249	1,047,868	190,757
\$16,000 under \$18,000	2,224,057	1,668,043	1,328,340	2,219,814	734,444	12,206,998	734,444	2,029,918	39,407	1,587	734,444	134,745
\$18,000 under \$20,000	2,562,728	1,922,046	1,532,009	2,557,660	767,084	14,908,040	767,084	2,566,805	52,426	2,245	767,084	141,058
\$20,000 under \$25,000	622,816	467,112	370,744	622,673	186,171	4,537,843	186,171	889,881	7,191	312	186,171	34,350
\$25,000 under \$30,000	128,950	97,463	76,590	128,994	38,358	176,043,841	20,725,663	23,437,563	771,135	23,104	20,725,663	2,352,898
\$30,000 or more	22,295,813	16,721,711	15,151,496	21,866,548	10,307,015	14,872,812	1,847,480	139,951	15,023	245	1,847,480	98,833
Total nontaxable returns	22,295,813	16,721,711	15,151,496	21,866,548	10,307,015	14,872,812	1,847,480	139,951	15,023	245	1,847,480	98,833
All returns, summary:												
Under \$5,000	20,716,896	15,337,672	16,536,549	20,332,677	12,604,755	22,480,694	4,525,285	629,307	74,264	1,613	4,525,285	153,536
\$5,000 under \$10,000	18,717,488	14,038,124	12,349,928	18,562,787	9,848,332	57,626,332	9,468,267	5,844,293	277,419	6,350	9,468,267	845,097
\$10,000 under \$15,000	12,234,880	9,176,010	7,649,761	12,166,981	5,123,835	33,340,860	5,123,835	7,472,481	231,818	7,783	5,123,835	821,016
\$15,000 under \$20,000	7,060,257	5,295,193	4,273,017	7,043,370	2,464,143	36,880,874	2,464,143	5,920,800	139,851	4,887	2,464,143	449,551
\$20,000 or more	3,315,494	2,488,621	1,979,943	3,306,327	991,613	20,597,891	991,613	3,710,632	62,806	2,716	991,613	182,529

Footnotes at end of table.



Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Earned income credit																	Total tax liability
	Total			Used to offset income tax before credits			Refundable portion			Income tax after credits			Total tax liability					
	Total			Used to offset income tax before credits			Refundable portion			Income tax after credits			Total tax liability					
	Number of returns	Amount	(28)	Number of returns	Amount	(30)	Number of returns	Amount	(32)	Number of returns	Amount	(34)	Number of returns	Amount	(36)	Number of returns	Amount	
All returns, total	3,380,499	712,069		1,087,414	96,665		2,776,782	615,404		2,313,085	552,010		20,725,683	21,005,770		20,725,683	21,009,911	
Under \$2,000	469,828	54,536		—	—		469,828	54,536		469,828	54,536		1,636,553	96,352		1,636,553	96,788	
\$2,000 under \$4,000	798,666	236,879		—	—		798,666	236,879		798,666	236,879		3,663,144	982,472		3,663,144	983,139	
\$4,000 under \$8,000	1,019,652	305,185		298,898	34,627		974,602	270,558		720,754	218,548		3,713,301	1,880,450		3,713,301	1,881,383	
\$8,000 under \$10,000	1,082,353	115,469		788,516	62,038		533,666	53,431		323,837	42,047		3,146,759	2,431,064		3,146,759	2,431,778	
\$10,000 under \$12,000													2,421,817	2,622,309		2,421,817	2,622,309	
\$12,000 under \$14,000													1,966,047	2,820,075		1,966,047	2,820,075	
\$14,000 under \$16,000													1,404,117	2,480,909		1,404,117	2,481,370	
\$16,000 under \$18,000													1,047,868	2,293,896		1,047,868	2,283,896	
\$18,000 under \$20,000													734,444	1,893,586		734,444	1,893,737	
\$20,000 under \$25,000													767,084	2,423,502		767,084	2,423,550	
\$25,000 under \$30,000													186,171	855,219		186,171	855,219	
\$30,000 or more													38,358	246,667		38,358	246,667	
Taxable returns, total	603,737	55,793		603,737	55,793		603,737	55,793		603,737	55,793		20,725,683	21,005,770		20,725,683	21,009,911	
Under \$2,000	—	—		—	—		—	—		—	—		1,636,553	96,352		1,636,553	96,788	
\$2,000 under \$4,000	—	—		—	—		—	—		—	—		3,663,144	982,472		3,663,144	983,139	
\$4,000 under \$8,000	*45,050	*9,861		*45,050	*9,861		*45,050	*9,861		*45,050	*9,861		3,713,301	1,880,450		3,713,301	1,881,383	
\$8,000 under \$10,000	558,687	45,932		558,687	45,932		558,687	45,932		558,687	45,932		3,146,759	2,431,064		3,146,759	2,431,778	
\$10,000 under \$12,000													2,421,817	2,622,309		2,421,817	2,622,309	
\$12,000 under \$14,000													1,966,047	2,819,881		1,966,047	2,820,075	
\$14,000 under \$16,000													1,404,117	2,480,909		1,404,117	2,481,370	
\$16,000 under \$18,000													1,047,868	2,293,896		1,047,868	2,283,896	
\$18,000 under \$20,000													734,444	1,893,586		734,444	1,893,737	
\$20,000 under \$25,000													767,084	2,423,502		767,084	2,423,550	
\$25,000 under \$30,000													186,171	855,219		186,171	855,219	
\$30,000 or more													38,358	246,667		38,358	246,667	
Total nontaxable returns	2,776,742	656,276		463,677	40,872		2,776,782	615,404		2,313,085	552,010		—	—		—	—	
All returns, summary:																		
Under \$5,000	1,798,638	475,730		139,813	8,405		1,798,638	466,325		1,658,825	428,164		3,484,335	464,753		3,484,335	465,314	
\$5,000 under \$10,000	1,581,861	236,339		927,601	87,260		978,124	149,079		829,045	123,847		8,675,422	4,905,585		8,675,422	4,907,774	
\$10,000 under \$15,000													5,110,150	6,643,882		5,110,150	6,644,520	
\$15,000 under \$20,000													2,464,143	3,486,362		2,464,143	3,486,865	
\$20,000 or more													991,613	3,325,387		991,613	3,325,435	

Footnotes at end of table



Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size or Adjusted Gross Income—Continued

[All figures are estimates based on sample—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax payments										Tax due at time of filing				Balance due after remittance				Total overpayment				Overpayment refunded			
	Total <sup>1</sup>		Income tax withheld		Total		Tax paid with return		Balance due after remittance		Total overpayment		Overpayment refunded													
	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)												
All returns, total	33,212,448	29,850,000	33,212,448	29,843,396	1,789,552	413,436	1,281,049	274,331	1,329,087	139,106	31,726,979	9,668,929	31,711,953	9,854,946												
Under \$2,000	6,582,950	506,279	6,582,950	1,489,878	—	—	—	—	—	—	6,672,989	560,816	6,672,989	560,816												
\$2,000 under \$4,000	5,831,526	1,491,205	5,831,526	1,489,878	40,000	2,498	20,029	1,066	24,988	8,21	5,871,762	1,629,811	5,871,762	1,629,811												
\$4,000 under \$6,000	4,762,661	2,319,182	4,762,661	1,489,878	159,705	15,473	79,655	6,552	94,259	8,921	4,708,260	1,642,074	4,708,260	1,642,074												
\$6,000 under \$8,000	4,227,028	3,323,101	4,227,028	3,323,101	159,705	20,670	99,748	14,876	124,921	5,794	4,107,169	1,515,819	4,107,169	1,515,819												
\$8,000 under \$10,000	3,236,702	3,568,073	3,236,702	3,568,073	144,809	26,689	94,721	26,689	104,823	12,128	3,086,945	1,162,994	3,086,945	1,162,994												
\$10,000 under \$12,000	2,425,829	3,534,168	2,425,829	3,534,168	143,960	25,658	94,721	25,658	113,308	9,096	2,284,709	937,517	2,284,709	937,517												
\$12,000 under \$14,000	1,967,711	3,639,463	1,967,711	3,639,463	159,356	28,089	125,923	15,897	111,711	12,192	1,808,355	846,477	1,808,355	846,477												
\$14,000 under \$16,000	1,404,117	3,010,433	1,404,117	3,010,433	191,606	36,598	126,953	21,084	151,642	15,515	1,210,509	565,664	1,210,509	565,664												
\$16,000 under \$18,000	1,047,868	2,659,124	1,047,868	2,659,124	201,737	47,370	158,219	33,819	154,831	13,552	846,131	413,198	846,131	413,198												
\$18,000 under \$20,000	734,444	2,132,815	734,444	2,132,815	194,003	47,750	135,025	28,421	143,202	19,329	538,770	286,888	538,770	286,888												
\$20,000 under \$25,000	767,084	2,589,014	767,084	2,589,014	194,003	90,989	229,747	65,303	203,463	25,686	481,372	256,453	481,372	256,453												
\$25,000 under \$30,000	186,171	839,463	186,171	839,463	111,417	53,559	92,748	43,751	84,186	9,808	74,754	38,870	74,754	38,870												
\$30,000 or more	38,357	236,950	38,357	236,668	23,104	18,083	18,188	12,430	17,753	5,653	15,254	8,365	15,254	8,365												
Taxable returns, total	20,682,329	27,810,123	20,682,329	27,804,846	1,789,552	413,436	1,281,049	274,331	1,329,087	139,106	18,921,350	7,213,647	18,921,350	7,213,647												
Under \$2,000	1,616,525	574,632	1,616,525	574,632	—	—	—	—	—	—	1,596,550	480,343	1,596,550	480,343												
\$2,000 under \$4,000	3,643,686	1,977,166	3,643,686	1,977,166	130,440	15,473	79,655	6,552	94,259	8,921	3,328,004	1,029,500	3,328,004	1,029,500												
\$4,000 under \$6,000	3,698,434	3,085,572	3,698,434	3,085,572	159,705	20,670	99,748	14,876	124,921	5,794	3,353,596	1,224,859	3,353,596	1,224,859												
\$6,000 under \$8,000	3,141,785	3,534,986	3,141,785	3,534,986	144,809	26,689	94,721	26,689	104,823	12,128	2,892,026	1,129,900	2,892,026	1,129,900												
\$8,000 under \$10,000	2,417,811	3,530,340	2,417,811	3,530,340	143,960	25,658	94,721	25,658	113,308	9,096	2,276,691	933,689	2,276,691	933,689												
\$10,000 under \$12,000	1,965,047	3,637,988	1,965,047	3,637,988	159,356	28,089	125,923	15,897	111,711	12,192	1,806,691	845,912	1,806,691	845,912												
\$12,000 under \$14,000	1,404,117	3,010,433	1,404,117	3,010,433	191,606	36,598	126,953	21,084	151,642	15,515	1,210,509	565,664	1,210,509	565,664												
\$14,000 under \$16,000	1,047,868	2,659,124	1,047,868	2,659,124	201,737	47,370	158,219	33,819	154,831	13,552	846,131	413,198	846,131	413,198												
\$16,000 under \$18,000	734,444	2,132,815	734,444	2,132,815	194,003	47,750	135,025	28,421	143,202	19,329	538,770	286,888	538,770	286,888												
\$18,000 under \$20,000	767,084	2,589,014	767,084	2,589,014	194,003	90,989	229,747	65,303	203,463	25,686	481,372	256,453	481,372	256,453												
\$20,000 under \$25,000	186,171	840,530	186,171	839,463	111,417	53,559	92,748	43,751	84,186	9,808	74,754	38,870	74,754	38,870												
\$25,000 under \$30,000	38,357	236,950	38,357	236,668	23,104	18,083	18,188	12,430	17,753	5,653	15,254	8,365	15,254	8,365												
\$30,000 or more	12,550,119	2,039,879	12,550,119	2,038,552	—	—	—	—	—	—	12,805,629	2,655,283	12,790,603	2,651,298												
Total nonrefundable returns	12,550,119	2,039,879	12,550,119	2,038,552	—	—	—	—	—	—	12,805,629	2,655,283	12,790,603	2,651,298												
All returns, summary:	33,212,448	29,850,000	33,212,448	29,843,396	1,789,552	413,436	1,281,049	274,331	1,329,087	139,106	31,726,979	9,668,929	31,711,953	9,854,946												
Under \$5,000	14,862,349	3,036,084	14,862,349	3,034,757	129,282	13,595	69,765	6,330	98,334	7,265	14,932,961	3,050,691	14,932,961	3,046,707												
\$5,000 under \$10,000	8,717,756	8,171,756	8,717,756	8,171,756	349,375	15,745	224,388	30,734	249,657	21,010	8,484,164	2,464,806	8,484,164	2,464,806												
\$10,000 under \$15,000	5,115,826	8,654,441	5,115,826	8,654,441	381,195	61,480	277,439	41,415	284,568	28,064	4,735,469	1,719,347	4,735,469	1,719,347												
\$15,000 under \$20,000	2,464,143	6,321,225	2,464,143	6,318,558	509,467	115,986	368,767	74,386	300,128	41,520	1,955,065	910,247	1,955,065	910,247												
\$20,000 or more	991,612	3,666,494	991,612	3,663,883	420,233	162,630	360,693	121,463	305,402	41,146	1,371,380	303,689	1,371,380	303,689												

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

Includes \$5,037,000 of "other income" reported on 7,136 returns.

Includes 17,041 exemptions for blindness reported on 17,041 returns, 612,642 exemptions for age 65 or over reported on 481,845 returns, and 18,626,544 exemptions for taxpayers dependents reported on 9,326,586 returns.

Includes zero bracket amount.

Includes \$5,256,000 of excess social security taxes withheld reported on 59,382 returns.

NOTE: Detail may not add to total because of rounding.



## Deductions and Exemptions

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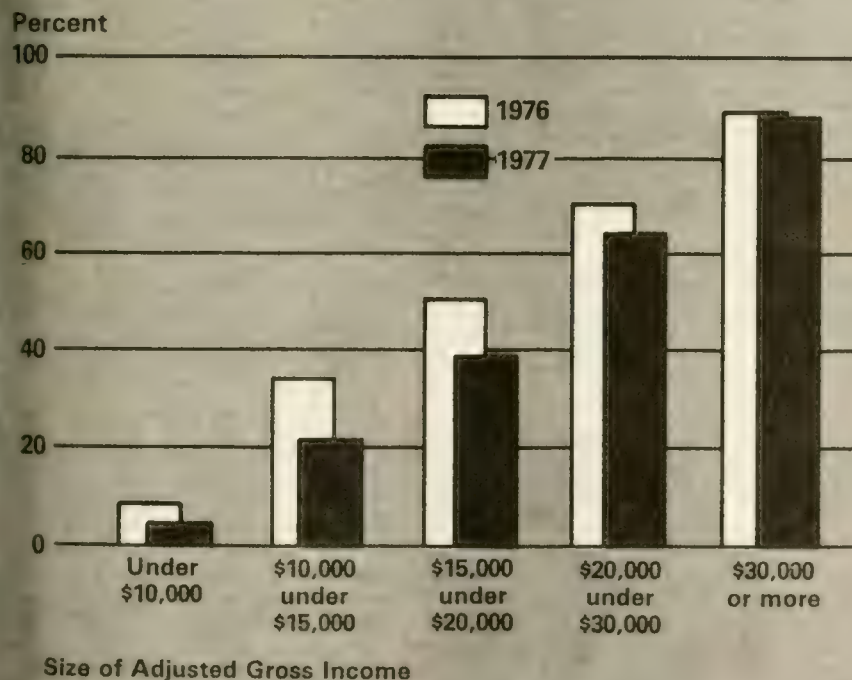
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Chart 2A.

**Returns with itemized deductions as a percent of all returns, by size of adjusted gross income, 1976 and 1977**



### Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the \$750 allowed for each personal exemption. Statutory adjustments to gross income to arrive at adjusted gross income are mentioned in section 1, Returns Filed and Sources of Income.

Summary data for exemptions are shown in table 2B, while detailed information on types of exemptions, including types of dependent exemptions, are shown in tables 2.9 and 2.10. Data for the major categories of itemized deductions are shown in table 2.1 (classified by size of adjusted gross income), data for sources of income reported on itemized deduction returns are shown in table 2.2 (classified by marital status), while data for specific types of deductions within each category (such as State and local income taxes paid, general sales taxes paid, and the like) are shown in tables 2.3 through 2.7. Data are also presented for returns with investment interest expenses from Form 4952 (table 2.8).



### Revised Computation of Taxable Income

As a result of certain changes in the law enacted under the Tax Reduction and Simplification Act of 1977, the concept of taxable income differs from that used for the previous year. For recent years prior to 1977, the taxpayer deducted \$750 for each exemption, plus one of the following: total itemized deductions or the standard deduction. The standard deduction was computed as a percentage of adjusted gross income, with a lower limit (commonly referred to as the "low-income allowance") and an upper limit. For 1976, for example, the percentage was set at 16 percent of adjusted gross income. For unmarried persons, the

limits were \$1,700 and \$2,400; for married persons filing separately, they were \$1,050 and \$1,400; and for married persons filing jointly, they were \$2,100 and \$2,800.

For 1977, the standard deduction was abolished and replaced with the "zero bracket amount," a flat amount based on marital status. The zero bracket amount was not, however, taken as a deduction from adjusted gross income, but rather was incorporated into the tax rate schedules to represent the income "taxed" at the lowest tax rate, the newly created zero percent rate (hence, the name). (Prior to 1977, the lowest tax rate was 14 percent.) Therefore, a taxpayer who did not itemize his or her deductions simply deducted the exemption amount from adjusted gross income

in arriving at taxable income. Those taxpayers who did itemize no longer deducted total itemized deductions to arrive at taxable income, but either subtracted the "excess itemized deductions" (the amount by which total itemized deductions exceeded the zero bracket amount) from or added the "unused zero bracket amount" (the amount by which the zero bracket amount exceeded total itemized deductions) to adjusted gross income. (Additional information on the zero bracket amount and its effect on the tax computation is presented in section 3, Tax Computation and Tax Rates.)

For 1977, the zero bracket amount was set at \$2,200 for unmarried persons (including heads of households with dependent children); \$1,600 for married

**Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1976 and 1977**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit			Average adjusted gross income less deficit (dollars)		
	1976	1977	Change, 1976 to 1977	1976	1977	Change, 1976 to 1977	1976	1977	Change, 1976 to 1977
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Returns									
Total .....	84,670,389	86,634,640	1,964,251	1,053,895,687	1,158,492,225	104,596,539	12,447	13,372	925
Under \$5,000 .....	23,935,751	23,262,635	-673,116	51,277,317	49,618,146	-1,659,171	2,142	2,132	-10
\$5,000 under \$10,000 .....	19,892,956	19,342,819	-550,137	145,856,338	142,660,976	-3,195,362	7,332	7,375	43
\$10,000 under \$15,000 .....	14,551,350	14,299,206	-252,144	180,687,556	177,144,037	-3,543,519	12,417	12,388	-29
\$15,000 under \$20,000 .....	11,197,191	11,404,973	207,782	194,184,453	198,020,323	3,835,870	17,342	17,362	20
\$20,000 or more .....	15,093,141	18,325,007	3,231,866	481,890,023	591,048,744	109,158,721	31,927	32,253	326
Returns With—									
Total Itemized Deductions									
Total .....	25,951,389	22,896,507	-3,054,882	581,678,757	595,037,440	13,358,683	22,414	25,988	3,574
Under \$5,000 .....	600,246	417,884	-182,362	2,098,588	1,313,378	-785,210	3,496	3,142	-354
\$5,000 under \$10,000 .....	2,918,444	1,482,079	-1,436,365	22,892,622	11,748,795	-11,143,827	7,844	7,927	83
\$10,000 under \$15,000 .....	5,140,313	3,110,297	-2,030,016	64,979,686	39,526,423	-25,453,263	12,641	12,708	67
\$15,000 under \$20,000 .....	5,674,165	4,549,006	-1,125,159	99,004,390	79,992,684	-19,011,706	17,448	17,584	136
\$20,000 or more .....	11,618,221	13,337,241	1,719,020	392,703,472	462,456,161	69,752,689	33,800	34,674	874
Zero Bracket Amount (Standard Deduction) Only									
Total .....	58,172,237	58,959,955	787,718	479,127,049	566,452,677	87,325,628	8,238	9,607	1,371
Under \$5,000 .....	22,788,742	18,105,276	-4,683,466	56,088,848	51,557,126	-4,531,722	2,461	2,847	386
\$5,000 under \$10,000 .....	16,974,512	17,822,037	847,525	122,963,717	130,657,714	7,693,997	7,244	7,331	87
\$10,000 under \$15,000 .....	9,411,037	11,188,909	1,777,872	115,707,870	137,617,614	21,909,744	12,294	12,299	5
\$15,000 under \$20,000 .....	5,523,026	6,855,967	1,332,941	95,180,063	118,027,640	22,847,577	17,233	17,215	-18
\$20,000 or more .....	3,474,920	4,987,766	1,512,846	89,186,551	128,592,583	39,406,032	25,665	25,781	116
Returns with neither itemized deductions nor zero bracket amount .....	546,763	4,778,178	4,231,415	-6,910,119	-2,997,891	3,912,228	-12,638	-627	12,011

Form of deduction and size of adjusted gross income	Deductions <sup>1</sup>			Average deductions <sup>1</sup> (dollars)		
	1976	1977	Change, 1976 to 1977	1976	1977	Change, 1976 to 1977
	(10)	(11)	(12)	(13)	(14)	(15)
All Returns						
Total .....	247,644,764	276,170,902	28,526,138	2,924	3,187	263
Under \$5,000 .....	41,166,745	28,074,202	-13,092,544	1,719	1,206	-513
\$5,000 under \$10,000 .....	40,831,245	50,317,493	9,486,248	2,052	2,601	549
\$10,000 under \$15,000 .....	37,786,889	44,077,121	6,290,232	2,596	3,082	486
\$15,000 under \$20,000 .....	39,161,251	41,930,918	2,769,666	3,497	3,676	179
\$20,000 or more .....	88,698,633	111,771,168	23,072,535	5,876	6,099	223
Returns With—						
Total Itemized Deductions						
Total .....	133,890,976	138,519,421	4,628,445	5,159	6,049	890
Under \$5,000 .....	1,769,053	1,140,589	-628,464	2,947	2,729	-218
\$5,000 under \$10,000 .....	9,806,332	6,001,157	-3,805,175	3,360	4,049	689
\$10,000 under \$15,000 .....	18,437,324	13,302,796	-5,134,528	3,586	4,277	691
\$15,000 under \$20,000 .....	24,733,569	21,683,092	-3,050,477	4,358	4,766	408
\$20,000 or more .....	79,144,698	96,391,787	17,247,089	6,812	7,227	415
Zero Bracket Amount (Standard Deduction) Only						
Total .....	113,753,788	137,651,481	23,897,693	1,955	2,334	379
Under \$5,000 .....	39,397,693	26,933,613	-12,464,080	1,728	1,487	-241
\$5,000 under \$10,000 .....	31,024,913	44,316,336	13,291,423	1,827	2,486	659
\$10,000 under \$15,000 .....	19,349,565	30,774,325	11,424,761	2,056	2,750	694
\$15,000 under \$20,000 .....	14,427,682	20,247,826	5,820,144	2,612	2,953	341
\$20,000 or more .....	9,553,935	15,379,381	5,825,446	2,749	3,083	334
Returns with neither itemized deductions nor zero bracket amount .....	—	—	—	—	—	—

<sup>1</sup>For 1977, includes zero bracket amount; for 1976, includes standard deduction.  
NOTE: Detail may not add to total because of rounding.



**Table 2B.—Exemptions by Type, 1976 and 1977**

Figures are estimates based on samples—money amounts are in thousands of dollars)

Exemptions by type	1976	1977	Change, 1976 to 1977
	(1)	(2)	(3)
<b>All Exemptions</b>			
Number of returns	84,670,389	86,634,640	1,964,251
Number of exemptions	215,773,937	215,176,997	-596,940
Amount of exemptions	161,830,453	161,382,748	-447,705
<b>Exemptions for Taxpayers</b>			
Number of returns	84,670,389	86,634,640	1,964,251
Number of exemptions	129,210,683	130,733,790	1,523,107
<b>Exemptions for Age 65 or Over</b>			
Number of returns	7,975,070	8,028,471	53,401
Number of exemptions	10,430,763	10,480,724	49,961
<b>Exemptions for Blindness</b>			
Number of returns	174,867	176,156	1,289
Number of exemptions	177,671	179,026	1,355
<b>Exemptions for Dependents</b>			
Number of returns	35,357,105	35,048,923	-308,182
Number of exemptions	75,954,820	73,783,457	-2,171,363

persons filing separately; and \$200 for married persons filing jointly (as well as certain surviving spouses). For most taxpayers, but especially for those at lower income levels, this represented a considerable increase over the standard deduction available for 1976.

Table 2A compares the form deduction used on all returns filed from 1976 to 1977. It should be noted that the number of returns with neither itemized deductions nor a zero bracket amount increased dramatically as a result of the changes instituted by the 1977 Act. Besides the default and "breakeven" returns (those in which there was no income from which to subtract any deductions), this group included, for 1977, returns with no itemized deductions and with adjusted gross income less than the exemption amount. Under the new computation of taxable income, the exemption amount was subtracted from adjusted gross income before the zero bracket amount was taken into account. See also "Form of Deduction" in section 6, Explanation of Terms.

#### Itemized Deductions

Generally, as a result of the Tax Reduction and Simplification Act of 1977, taxpayers could itemize their deductions only if the total exceeded the zero bracket amount (exceptions to this rule are discussed below). Chart 2A shows the sharp reduction from 1976 to 1977 in the percentage of taxpayers who itemized as a result of this provision. The major categories of itemized deductions are taxes (for example, real estate and State and local income taxes), medical expenses, interest on loans, charitable contributions, and "other" deductions. Each of these categories is discussed separately in section 6, Explanation of Terms. Not included under itemized deductions for 1977 was money paid. Under the Tax Reform Act of 1976, this amount was made a statutory adjustment to

gross income, and was thus deductible whether or not the taxpayer claimed itemized deductions.

#### Unused Zero Bracket Amount

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. These groups were:

(1) certain married persons filing separate returns (if one spouse claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions);

(2) dependents with unearned income, i.e., children with investment income who were being claimed as dependents on their parents' returns, but who were also filing on their own because they had more than \$750 of income (while the law stipulated that the children had to itemize on their own returns, they were allowed to substitute their earned income for total itemized deductions if the former was the larger of the two);

(3) "dual-status" aliens, i.e., aliens who spent only part of the year in the United States; and,

(4) taxpayers with income from sources in U.S. possessions excluded from taxation.

Taxpayers in these four categories whose itemized deductions fell short of the zero bracket amount had to compute an "unused zero bracket amount," which equalled the amount of the shortfall. The "unused zero bracket amount" was added to adjusted gross income in the computation of taxable income, since the tax rate schedules which were applied to taxable income allowed for the full zero bracket amount.

#### Investment Interest Expenses from Form 4952

Beginning with Tax Year 1972, interest paid on money borrowed for the purpose of making investments was no longer automatically fully deductible. For interest on investment indebtedness incurred prior to September 11, 1975, the deduction was limited to the sum of the following items:

- (1) \$25,000 (\$12,500 for married persons filing separately);
- (2) net investment income;
- (3) the amount by which net long-term capital gains exceeded net short-term capital losses;
- (4) the excess of allowable rental expenses over rental income attributable to property subject to a net lease;
- (5) one-half the amount by which investment interest exceeded the sum of items (1) through (4).

For interest on investment indebtedness incurred after September 10, 1975, however, the Tax Reform Act of 1976 placed even greater restrictions on the amount that could be deducted in any given year. On such interest, the deduction was limited to the sum of:

- (1) \$10,000 (\$5,000 for married persons filing separately);
- (2) net investment income;
- (3) the excess of allowable rental expenses over rental income attributable to property subject to a net lease.

The limitations detailed above applied both to investment interest incurred by the taxpayer directly, as well as to amounts paid by partnerships and Small Business Corporations in which the taxpayer had an interest. Each partner or shareholder had to compute his or her own limitation, and carry the allowable investment interest to Schedule E (Supplemental Income Schedule). Any amounts attributable to rental property were also reportable on Schedule E. The allowable portion of non-business investment interest was deductible as an itemized deduction on Schedule A (Itemized Deductions).

Investment interest disallowed in any given year because of the limitations could be carried to the following year and deducted then (within the limitations for that year). Any part disallowed in the carryover year could be further carried over to subsequent years. However, in the case of investment interest incurred prior to September 11, 1975, the carryover from 1977 to 1978 had to be reduced by the capital gain deduction for 1977.

The data shown in table 2.8 reflect only the amounts specified by the taxpayer as investment interest and reported on the



official form, Form 4952 (Investment Interest Expense Deduction), or an equivalent schedule, and consequently may be an understatement of the full amount of investment interest. A different approximation of total investment interest is presented in section 1, Returns Filed and Sources of Income, and is discussed in that section under "High-Income Returns, Taxable and Nontaxable."

#### Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return, husband and wife could each claim an exemption, even if only one had income. Additional \$750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim all the exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6, Explanation of Terms, under "Exemptions").

Exemptions by type, including type of dependent exemptions, claimed for 1977 are compared to those for 1976 in table 2B. In contrast to the other tables in this section, these data were not affected by any tax law changes between 1976 and 1977.



Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with itemized deductions			Medical and dental expense deduction			Taxes paid deduction			Interest paid deduction			Contributions deduction			Total			Miscellaneous deductions			Net casualty or theft loss			Excess itemized deductions		
	Number of returns	Adjusted gross income	Total itemized deductions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>22,898,507</b>	<b>595,037,440</b>	<b>138,519,421</b>	<b>16,272,506</b>	<b>11,006,538</b>	<b>22,777,386</b>	<b>51,974,847</b>	<b>20,890,417</b>	<b>47,825,469</b>	<b>21,528,197</b>	<b>17,266,482</b>	<b>19,277,265</b>	<b>10,446,066</b>	<b>2,088,183</b>	<b>1,702,727</b>	<b>22,633,410</b>	<b>70,549,540</b>										
Under \$2,000	97,935	130,582	167,017	26,745	26,703	75,669	34,968	26,328	57,705	37,566	4,731	56,987	42,912	*2,194	*4,897	23,818	72,000										
\$2,000 under \$4,000	185,209	567,179	1,222,588	101,982	138,051	164,069	88,487	68,363	116,872	105,328	31,328	107,657	69,405	11,424	7,544	94,218	170,772										
\$4,000 under \$6,000	322,126	1,645,568	2,550,312	193,331	435,508	295,295	278,155	189,631	269,793	229,583	98,410	216,910	136,720	14,261	87,090	280,857	502,828										
\$6,000 under \$8,000	525,330	3,700,173	6,152,349	439,722	601,470	501,454	533,251	387,777	630,078	457,716	236,606	367,682	190,943	43,517	81,883	507,802	823,108										
\$8,000 under \$10,000	789,363	6,988,671	3,147,653	649,729	726,533	765,633	877,058	642,977	891,057	678,597	364,546	605,186	188,463	67,338	43,779	765,586	1,115,516										
\$10,000 under \$12,000	1,036,628	11,418,290	4,335,953	826,017	726,441	1,033,817	1,218,184	940,400	1,504,543	962,354	511,849	837,128	374,935	119,038	111,570	1,033,851	1,560,788										
\$12,000 under \$14,000	1,348,138	17,573,017	5,743,904	1,091,344	877,305	1,344,381	1,672,623	1,240,129	2,124,177	1,226,742	586,225	1,134,312	483,574	133,044	85,165	1,340,287	2,051,738										
\$14,000 under \$16,000	1,523,460	22,912,596	6,838,998	1,134,621	760,996	1,522,968	2,016,808	1,414,334	2,574,169	1,418,705	625,275	1,269,394	564,876	136,817	120,633	1,515,920	2,199,774										
\$16,000 under \$18,000	1,809,501	30,738,863	8,536,637	1,298,335	857,409	1,806,338	2,305,963	1,708,417	3,235,105	1,878,842	832,889	1,571,553	701,341	182,820	110,923	1,807,269	2,495,506										
\$18,000 under \$20,000	1,941,576	38,876,341	9,363,314	1,393,314	825,122	1,941,576	2,543,509	1,838,562	3,690,200	1,948,890	1,000,983	1,671,812	676,582	182,754	84,614	1,938,968	3,184,219										
\$20,000 under \$25,000	4,677,418	104,856,863	24,463,609	3,284,954	1,675,487	4,675,572	6,137,434	4,449,024	8,835,595	4,463,692	2,341,146	4,466,230	1,793,927	403,005	260,408	4,671,221	10,015,527										
\$25,000 under \$30,000	3,180,355	68,951,644	18,681,660	2,139,497	1,124,264	3,175,620	7,293,028	3,018,168	6,860,051	3,063,104	2,090,674	2,771,911	1,293,643	286,318	144,561	3,180,355	8,741,432										
\$30,000 under \$50,000	4,139,790	151,957,590	40,320,527	2,821,018	1,568,220	4,136,140	12,923,543	3,819,745	10,752,852	4,037,725	3,820,420	3,513,491	2,135,491	400,199	299,763	4,136,310	17,453,349										
\$50,000 under \$100,000	1,068,561	70,387,241	13,393,147	671,342	510,982	1,067,755	5,844,517	923,943	3,968,517	1,037,172	2,044,090	859,769	1,033,041	113,582	168,906	1,066,200	10,074,005										
\$100,000 under \$200,000	218,491	28,601,481	5,207,259	116,316	109,536	218,378	2,253,467	182,113	1,360,668	212,637	1,079,574	181,512	404,014	23,764	49,937	218,067	4,528,005										
\$200,000 under \$500,000	45,694	12,683,953	2,514,624	24,057	38,720	45,637	959,749	36,828	565,136	44,574	722,579	39,563	228,440	5,161	19,969	45,646	2,373,932										
\$500,000 under \$1,000,000	1,164	3,431,201	602,490	2,715	4,592	1,159	258,659	4,200	159,345	5,059	302,432	4,612	77,461	690	6,611	1,164	786,829										
\$1,000,000 or more	1,768	3,576,167	902,472	998	1,199	1,768	259,547	1,462	133,604	1,731	419,824	1,614	88,298	257	11,412	1,768	837,183										
<b>Taxable returns, total</b>	<b>21,897,366</b>	<b>585,727,366</b>	<b>132,076,487</b>	<b>15,425,145</b>	<b>9,122,925</b>	<b>21,849,638</b>	<b>50,594,370</b>	<b>20,130,287</b>	<b>45,801,404</b>	<b>20,706,524</b>	<b>16,873,118</b>	<b>18,600,101</b>	<b>9,884,669</b>	<b>2,001,611</b>	<b>1,412,945</b>	<b>21,674,538</b>	<b>66,876,307</b>										
Under \$2,000	36,187	58,360	11,036	984	474	35,649	2,885	143	1,369	13,882	726	12,844	5,581	*8	*1	173	3,402										
\$2,000 under \$4,000	97,100	282,234	70,836	22,477	14,465	82,777	14,284	4,512	6,445	31,794	3,205	41,939	32,427	*6,822	*13,191	6,983	10,074										
\$4,000 under \$6,000	137,936	710,968	292,185	80,585	68,854	129,116	86,029	68,834	66,387	86,916	30,455	97,585	40,460	17,615	18,377	96,767	50,895										
\$6,000 under \$8,000	293,538	2,103,598	917,145	239,537	219,150	284,251	244,743	208,118	269,310	254,586	122,577	229,254	61,365	17,815	18,377	276,010	260,067										
\$8,000 under \$10,000	618,105	5,633,914	2,246,603	505,284	459,242	617,777	685,962	519,139	689,024	543,381	274,858	501,753	157,517	54,365	34,371	614,328	671,841										
\$10,000 under \$12,000	954,020	10,521,356	3,783,531	755,567	594,837	951,618	1,101,338	865,821	1,300,872	889,307	455,204	778,717	331,281	108,821	83,664	951,243	1,254,543										
\$12,000 under \$14,000	1,284,011	18,871,443	5,300,384	1,046,790	781,700	1,290,254	1,594,794	1,192,608	1,936,357	1,185,949	556,627	1,099,509	450,916	128,303	78,049	1,286,160	1,774,082										
\$14,000 under \$16,000	1,490,180	22,419,388	6,541,566	1,106,824	701,875	1,489,534	2,087,916	1,383,759	2,562,304	1,388,755	647,969	1,266,040	531,502	133,099	104,034	1,482,640	2,301,395										
\$16,000 under \$18,000	1,782,863	26,286,961	8,250,116	1,275,285	780,342	1,781,392	2,717,040	1,682,924	3,143,189	1,656,695	914,478	1,533,691	685,267	162,449	107,522	1,780,651	2,995,533										
\$18,000 under \$20,000	1,924,288	30,548,349	9,362,403	1,376,040	785,850	1,924,288	3,100,456	1,826,263	3,837,373	1,831,943	985,434	1,681,463	653,288	161,461	77,362	1,922,312	3,563,193										
\$20,000 under \$25,000	1,646,366	104,216,313	24,153,413	1,046,895	1,619,718	1,648,895	9,059,861	4,423,687	9,732,522	4,455,674	2,516,763	4,029,436	1,783,547	401,761	254,920	4,642,192	8,800,804										
\$25,000 under \$30,000	1,165,620	68,540,574	18,443,529	712,998	1,069,202	1,164,082	7,257,376	3,007,128	8,822,691	3,050,099	2,016,632	2,762,581	1,277,627	285,202	133,758	3,165,620	8,546,697										
\$30,000 under \$50,000	4,121,122	151,261,933	30,095,104	2,807,277	1,443,894	4,119,091	12,866,527	3,804,154	10,080,358	4,021,800	3,601,073	3,502,073	2,103,262	398,573	280,823	4,118,273	17,183,549										
\$50,000 under \$100,000	1,063,437	70,054,146	13,222,823	668,318	490,362	1,062,831	5,918,106	819,322	3,908,531	1,032,279	2,027,687	856,259	978,138	113,352	141,448	1,061,101	9,916,111										
\$100,000 under \$200,000	217,983	28,535,611	5,184,257	116,122	108,699	217,870	2,249,945	181,824	1,349,956	212,145	1,075,251	181,224	400,405	23,732	49,964	217,559	4,508,555										
\$200,000 under \$500,000	45,642	12,679,544	2,505,630	24,040	38,480	45,593	959,092	36,782	562,454	44,533	722,126	39,521	223,477	5,154	18,194	45,598	2,365,085										
\$500,000 under \$1,000,000	**6,928	**7,002,864	**1,695,917	**3,649	**6,151	**6,920	**5,818,008	**5,659	**281,259	**6,786	**72,052	**6,222	**150,808	**452	**11,264	**6,928	**1,674,979										
\$1,000,000 or more	999,141	9,310,074	6,442,933	847,361	1,883,611	927,528	1,380,517	780,150	2,024,085	821,673	593,343	677,164	561,397	84,572	289,783												

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Amount less than \$500.

NOTE: Detail may not add to total because of rounding.



Table 2.2—Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	22,898,507	595,037,440	18,335,093	516,087,220	305,876	4,836,869	1,241,033	20,082,395	55,995	1,198,539	2,957,710	52,832,417
Salaries and wages	20,715,349	480,342,189	17,030,703	424,083,923	276,393	4,047,615	1,157,263	16,771,918	48,043	730,473	2,202,947	34,648,258
Business and profession:												
Net profit	2,574,586	36,750,142	2,311,181	33,439,518	23,451	228,070	66,348	811,762	1,977	38,215	171,629	2,232,578
Net loss	875,441	2,914,716	775,354	2,531,617	3,090	20,095	28,672	101,271	2,854	5,763	63,871	255,970
Farm:												
Net profit	200,415	185,672	185,672	185,672	1,211	18,559	3,289	25,820	*124	4,285	10,120	144,526
Net loss	369,581	2,304,816	336,548	2,095,470	2,831	15,744	9,254	47,553	*15	*1,435	21,133	144,614
Partnership:												
Net profit	938,775	16,749,005	810,411	15,420,201	4,060	65,044	17,161	195,842	2,762	17,774	102,991	1,050,144
Net loss	715,551	5,452,765	614,466	4,743,909	10,769	70,802	19,582	106,916	3,208	12,419	67,326	518,720
Small Business Corporations:												
Net profit	251,871	3,397,525	216,415	2,891,248	509	6,837	8,195	98,284	636	11,673	26,116	289,483
Net loss	157,512	1,146,149	148,881	1,040,156	908	8,357	1,348	20,415	*176	*145	6,199	77,077
Sales of capital assets:												
Net gain	3,210,032	16,196,226	2,554,801	13,226,594	19,337	148,769	118,113	469,598	22,351	59,295	495,430	2,291,970
Net loss	1,515,502	1,781,069	1,296,765	1,457,004	7,067	4,801	53,485	53,707	6,143	7,866	252,042	257,692
Sales of property other than capital assets:												
Net gain	270,497	831,379	237,537	723,884	1,175	6,715	7,459	21,670	*3,053	*2,705	21,273	76,405
Net loss	156,548	136,834	136,834	136,834	1,142	1,431	3,427	5,350	*28	*1,515	15,117	59,262
Dividends in adjusted gross income	46,970,970	20,781,753	35,337,362	14,825,481	24,630	227,596	181,707	590,793	25,099	71,956	907,182	5,065,927
Interest received	16,990,915	25,654,989	13,816,462	18,785,513	145,783	193,316	701,479	949,156	43,274	190,732	2,281,907	5,536,211
Pensions and annuities in adjusted gross income	1,691,719	10,232,028	1,234,905	8,081,914	18,484	83,077	70,174	298,746	18,060	39,497	352,096	1,718,794
Rent:												
Net income	1,473,875	5,006,002	1,179,756	4,039,848	8,755	19,142	57,864	135,203	5,390	10,467	222,110	801,343
Net loss	1,809,226	4,401,229	1,508,970	3,742,234	12,190	26,126	80,103	151,150	6,742	32,363	201,321	447,357
Royalty:												
Net income	269,015	1,676,776	209,912	1,187,774	3,919	3,771	11,494	37,240	*80	*1,161	43,610	446,830
Net loss	17,427	116,635	16,267	109,061	**	**	218	1,742	**	**	916	5,812
Estates or trusts:												
Net income	369,326	2,263,201	211,461	1,156,605	3,758	48,392	16,981	122,638	771	14,955	136,355	920,610
Net loss	38,391	145,192	28,706	130,104	**	**	204	887	**	**	9,325	13,325
State income tax refunds	7,170,738	1,746,041	6,049,461	1,505,450	82,121	14,041	350,674	71,936	20,767	6,266	667,715	148,348
Alimony	102,932	511,426	8,770	36,823	*911	*1,455	65,979	293,401	—	—	27,372	178,747
Other income less loss	1,712,871	1,528,724	1,472,111	1,234,490	11,100	—3,677	61,887	90,299	9,354	23,994	158,419	183,618
Total statutory adjustments	5,497,863	12,166,678	4,671,158	10,486,144	63,694	131,661	207,475	402,822	14,504	54,032	1,122,546	1,225,546
Total itemized deductions	22,898,507	138,519,421	18,335,093	117,480,711	305,876	1,269,465	1,241,033	5,603,189	55,995	362,916	2,957,710	13,803,140
Excess itemized deductions	22,633,410	70,549,540	18,322,055	59,027,686	285,939	803,916	1,237,515	2,895,377	55,995	187,235	2,731,906	7,664,126
Taxable income:												
Net income	22,714,678	469,390,550	18,240,242	406,158,013	302,625	3,689,812	1,217,526	14,888,744	55,045	888,000	2,899,240	42,765,882
Income tax after credits	21,875,601	98,956,244	17,647,701	85,609,865	295,643	835,182	1,152,545	2,621,136	53,921	162,868	2,725,791	9,737,183
Total income tax	21,897,566	100,080,821	17,665,988	86,534,617	295,775	852,724	1,152,918	2,643,134	53,921	164,481	2,727,764	9,879,865
Total tax liability	22,234,469	102,278,196	17,963,224	88,538,552	299,956	866,368	1,164,814	2,692,585	54,308	166,949	2,752,166	10,013,742
Tax payments:												
Total	22,216,092	104,460,989	17,998,908	89,782,016	293,229	814,830	1,210,125	3,315,598	51,996	179,608	2,661,834	10,363,946
Income tax withheld	20,321,083	81,606,681	16,736,956	71,091,344	272,626	626,887	1,134,956	2,785,218	47,787	139,094	2,128,818	6,562,136
Tax due at time of filing	7,233,012	13,349,047	6,014,618	11,445,890	136,523	133,256	175,953	289,828	18,320	20,662	887,598	1,459,421
Total overpayment	15,467,614	12,697,660	12,251,181	12,697,468	165,606	81,718	1,058,169	919,947	37,414	33,322	1,955,324	1,815,207
Overpayment refunded	14,571,926	13,788,345	11,591,650	11,252,484	159,278	71,259	1,021,495	875,020	31,556	27,107	1,767,947	1,560,474

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data deleted because of the small number of sample returns on which they were based. Detailed data are included in the appropriate totals.

Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



Table 2.3—Returns With Taxes Paid Deduction: Taxes Deducted by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Total taxes deducted	State and local income taxes		Real estate taxes		State and local gasoline taxes		General sales taxes		Personal property taxes		Other taxes
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>22,777,366</b>	<b>594,065,548</b>	<b>137,865,740</b>	<b>51,974,887</b>	<b>19,448,610</b>	<b>21,810,659</b>	<b>20,157,267</b>	<b>17,660,953</b>	<b>21,718,743</b>	<b>2,842,841</b>	<b>22,072,419</b>	<b>8,236,650</b>	<b>9,639,482</b>	<b>1,066,649</b>	<b>557,135</b>
Under \$2,000	75,669	106,095	149,607	34,966	28,495	3,610	21,788	23,551	24,383	1,788	48,047	4,405	15,423	722	19,768
\$2,000 under \$4,000	164,069	250,160	368,597	98,487	86,597	10,937	64,239	57,183	83,530	1,639	147,891	18,183	40,563	3,392	22,850
\$4,000 under \$6,000	285,295	515,150	727,747	175,155	167,747	35,227	207,521	187,886	230,285	18,381	272,011	44,587	106,355	7,757	38,611
\$6,000 under \$8,000	501,454	956,362	1,008,127	323,684	327,684	72,188	381,393	305,380	447,969	48,448	478,697	147,018	108,558	48,147	10,858
\$8,000 under \$10,000	765,833	1,365,286	1,602,467	412,184	577,598	187,213	699,979	468,488	699,979	68,488	739,987	164,134	317,236	28,032	103,884
\$10,000 under \$12,000	1,033,817	1,885,286	2,226,082	573,603	831,111	274,374	855,078	557,866	965,186	102,855	1,007,951	231,572	417,989	33,582	130,596
\$12,000 under \$14,000	1,344,381	2,422,623	2,931,603	762,623	1,146,097	467,406	1,113,541	679,499	1,270,841	144,900	1,304,501	324,203	530,701	42,409	156,913
\$14,000 under \$16,000	1,522,908	2,904,468	3,436,951	863,951	1,265,529	534,515	1,296,520	865,521	1,470,730	177,609	1,470,731	401,547	644,530	61,660	180,726
\$16,000 under \$18,000	1,806,338	3,306,168	4,041,324	1,008,883	1,552,720	902,847	1,571,016	1,051,929	1,754,517	221,531	1,751,051	536,174	727,484	64,167	209,244
\$18,000 under \$20,000	1,941,576	3,676,341	4,536,396	1,148,444	1,710,001	1,148,444	1,741,607	1,198,682	1,879,468	268,408	1,897,607	631,020	865,189	82,938	265,022
\$20,000 under \$25,000	4,675,572	10,461,488	12,461,488	3,369,592	4,126,831	3,369,592	4,267,311	3,179,836	4,575,157	625,572	4,542,783	1,686,483	2,057,372	203,718	92,254
\$25,000 under \$30,000	3,175,620	6,820,411	7,293,028	2,782,684	2,890,209	2,954,815	2,954,815	2,453,598	3,087,986	452,118	3,091,225	1,265,838	1,415,965	157,666	450,586
\$30,000 under \$50,000	4,136,140	15,817,662	20,361,292	12,923,543	5,799,887	3,839,017	4,245,310	4,017,612	4,967,612	585,676	4,931,834	1,331,332	1,768,553	238,059	644,677
\$50,000 under \$100,000	1,067,755	3,333,515	4,544,517	2,844,517	3,221,151	990,500	1,708,020	1,037,482	1,191,512	119,512	1,037,482	445,658	618,844	81,844	185,229
\$100,000 under \$200,000	218,378	258,822	323,467	169,327	1,466,500	203,729	528,540	223,729	396,685	22,453	213,376	179,087	90,028	28,302	39,707
\$200,000 under \$500,000	43,637	126,784	93,743	59,743	33,155	702,182	42,461	174,662	39,495	4,741	44,664	33,493	18,468	14,664	9,912
\$500,000 under \$1,000,000	5,159	3,427,645	258,659	4,390	203,089	4,600	35,845	626	4,301	626	5,049	9,015	2,163	4,941	1,382
\$1,000,000 or more	1,765	3,572,131	259,547	1,501	219,239	1,652	23,256	1,439	787	408	1,723	6,343	787	4,360	589
<b>Taxable returns, total</b>	<b>21,849,838</b>	<b>585,212,531</b>	<b>131,963,713</b>	<b>50,594,370</b>	<b>18,859,555</b>	<b>21,355,387</b>	<b>19,388,856</b>	<b>16,892,966</b>	<b>20,905,631</b>	<b>2,760,473</b>	<b>21,200,692</b>	<b>8,019,382</b>	<b>9,273,548</b>	<b>1,035,414</b>	<b>530,749</b>
Under \$2,000	35,649	57,434	10,835	2,885	10,570	1,161	148	148	3,060	102	16,114	847	939	18	355
\$2,000 under \$4,000	126,777	240,109	357,798	1,234	48,628	2,591	1,041	1,602	19,894	903	68,615	6,855	17,932	1,732	610
\$4,000 under \$6,000	238,116	407,673	670,673	86,029	73,666	11,012	77,166	48,835	97,176	6,461	118,857	14,771	34,313	2,893	17,084
\$6,000 under \$8,000	417,271	806,162	1,036,162	167,453	193,157	41,452	198,232	125,736	243,138	22,424	274,387	48,076	94,758	4,614	32,984
\$8,000 under \$10,000	617,771	1,177,013	1,477,013	245,091	480,378	147,834	484,575	304,182	560,129	58,191	596,840	130,740	250,242	19,970	70,451
\$10,000 under \$12,000	851,618	1,493,068	1,777,730	317,730	775,058	255,857	783,996	493,894	888,968	94,133	816,605	209,967	307,223	12,047	16,764
\$12,000 under \$14,000	1,290,254	2,288,893	2,888,893	528,893	1,064,711	449,808	1,070,414	643,570	1,220,634	139,427	1,253,351	307,468	404,480	149,996	14,042
\$14,000 under \$16,000	1,489,634	2,621,364	3,261,364	621,364	1,251,848	618,907	1,266,968	826,125	1,415,145	170,327	1,439,788	389,652	529,625	99,859	23,845
\$16,000 under \$18,000	1,781,392	3,260,038	4,041,038	741,038	1,533,345	889,696	1,549,330	1,017,816	1,732,439	219,308	1,726,518	527,885	719,996	83,986	28,949
\$18,000 under \$20,000	1,924,288	3,648,549	4,428,549	808,549	1,699,697	1,137,789	1,729,256	1,185,587	1,864,496	264,698	1,881,839	624,110	859,609	82,506	33,737
\$20,000 under \$25,000	4,646,895	10,179,108	12,453,097	2,453,097	3,342,538	3,239,878	3,126,819	3,126,819	4,547,556	622,358	4,514,982	1,674,716	2,043,954	201,154	92,276
\$25,000 under \$30,000	3,164,082	5,821,203	7,293,028	1,857,670	2,774,353	2,970,633	2,944,879	2,437,026	3,076,792	450,792	3,080,042	1,259,881	1,413,400	157,348	428,122
\$30,000 under \$50,000	4,119,091	15,180,016	20,376,675	12,866,527	5,778,208	3,823,939	4,220,948	4,020,960	5,841,424	401,547	4,015,947	1,923,285	1,761,821	237,119	643,042
\$50,000 under \$100,000	1,062,631	3,319,536	4,518,106	2,808,998	3,208,098	986,126	1,699,454	991,353	1,191,353	119,022	1,032,491	448,701	618,844	81,854	185,229
\$100,000 under \$200,000	217,870	282,332	358,656	189,182	2,249,945	203,270	527,551	196,275	22,414	212,909	212,909	176,680	89,969	28,168	39,613
\$200,000 under \$500,000	45,593	126,657	95,902	39,127	701,783	42,427	174,470	39,469	4,738	44,629	44,629	49,207	18,463	14,660	9,903
\$500,000 or more	6,920	3,895,273	1,694,332	518,008	5,887	422,282	6,448	58,098	5,737	1,033	6,768	15,342	2,949	9,301	11,012
<b>Total nontaxable returns</b>	<b>927,528</b>	<b>8,854,017</b>	<b>5,902,026</b>	<b>1,380,517</b>	<b>587,055</b>	<b>355,272</b>	<b>768,411</b>	<b>767,987</b>	<b>813,122</b>	<b>82,368</b>	<b>871,727</b>	<b>217,268</b>	<b>365,934</b>	<b>31,235</b>	<b>110,641</b>
<b>All returns, summary:</b>	<b>22,704,894</b>	<b>602,920,558</b>	<b>137,865,740</b>	<b>53,354,887</b>	<b>22,200,714</b>	<b>20,925,698</b>	<b>20,925,698</b>	<b>17,660,953</b>	<b>22,531,865</b>	<b>2,925,210</b>	<b>22,874,421</b>	<b>8,453,918</b>	<b>10,005,416</b>	<b>1,397,583</b>	<b>668,490</b>
Under \$5,000	356,838	514,217	768,411	188,250	24,789	168,250	168,250	159,149	199,384	15,275	302,534	42,352	92,173	7,875	4,680
\$5,000 under \$10,000	1,445,482	2,422,623	3,436,951	1,008,883	1,018,637	1,071,324	1,071,324	808,232	1,286,762	125,156	1,383,999	281,951	563,422	40,885	28,177
\$10,000 under \$15,000	3,103,395	5,438,038	6,723,236	2,585,411	2,585,411	2,577,972	2,577,972	1,588,242	2,930,125	749,766	3,000,046	749,766	1,244,521	103,160	48,070
\$15,000 under \$20,000	4,545,625	7,935,693	9,729,327	3,949,977	3,949,977	3,949,977	3,949,977	2,588,238	4,303,277	1,389,839	4,471,604	1,389,839	1,940,472	181,236	74,510
\$20,000 or more	13,326,026	462,050,453	56,215,746	38,949,964	17,733,028	12,304,231	12,304,231	12,349,095	1,811,106	5,776,741	12,988,136	5,776,741	7,986,994	733,494	403,623

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding



Table 2.4—Returns With Contributions Deduction by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Total contributions deduction	Cash contributions		Other than cash contributions		Carryover from prior years		Amount not deductible because of income limitation	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>21,528,197</b>	<b>570,493,277</b>	<b>132,169,710</b>	<b>17,288,462</b>	<b>21,410,133</b>	<b>15,061,541</b>	<b>4,410,091</b>	<b>2,394,345</b>	<b>63,415</b>	<b>902,172</b>	<b>41,822</b>	<b>1,091,597</b>
Under \$2,000	37,566	50,124	125,246	4,731	37,051	5,399	992	188	182	72	1,573	1,038
\$2,000 under \$4,000	105,328	336,221	347,482	31,328	104,850	30,962	19,154	1,778	205	738	2,151	1,334
\$4,000 under \$6,000	257,716	1,177,915	915,175	89,410	225,090	90,088	37,512	11,922	383	1,535	787	4,134
\$6,000 under \$8,000	427,716	3,244,447	1,669,461	236,606	449,535	222,335	90,619	17,758	584	2,017	929	5,505
\$8,000 under \$10,000	678,597	6,172,085	2,776,525	364,542	675,658	330,808	115,599	18,288	5,128	55,187	4,270	39,740
\$10,000 under \$12,000	962,354	10,605,409	4,007,446	511,849	957,518	496,908	114,799	20,418	9,175	10,958	33,591	33,591
\$12,000 under \$14,000	1,228,742	16,002,857	5,180,975	586,225	1,218,126	553,102	189,458	30,322	4,089	4,783	576	1,981
\$14,000 under \$16,000	1,416,705	21,340,691	6,354,561	677,151	1,413,182	638,488	242,386	38,075	893	892	1,701	304
\$16,000 under \$18,000	1,678,642	28,525,783	7,896,155	922,896	1,669,910	896,758	311,256	48,412	2,093	17,121	3,627	19,391
\$18,000 under \$20,000	1,848,690	35,112,788	10,001,983	1,090,983	1,833,377	946,493	344,937	59,455	5,552	9,864	13,224	13,830
\$20,000 under \$25,000	4,483,892	100,557,862	23,557,565	2,554,346	4,354,434	2,386,430	898,256	149,866	3,340	12,663	845	7,832
\$25,000 under \$30,000	3,063,104	63,769,983	16,009,303	2,090,674	3,054,809	1,908,926	696,774	204,753	9,043	49,226	2,755	72,231
\$30,000 under \$50,000	4,037,725	148,225,677	29,713,003	3,620,420	4,021,270	3,308,029	890,482	383,505	9,353	36,759	2,351	117,873
\$50,000 under \$100,000	1,037,172	68,321,143	13,047,396	2,044,090	1,033,280	1,763,664	276,786	287,300	5,351	164,952	3,062	171,826
\$100,000 under \$200,000	212,637	27,834,397	5,104,921	1,079,574	211,899	602,627	61,459	309,475	3,038	134,866	2,110	167,384
\$200,000 under \$500,000	44,574	12,394,892	2,471,660	722,578	44,375	396,847	15,760	341,710	1,744	204,064	1,252	220,043
\$500,000 under \$1,000,000	5,059	784,564	302,432	50,200	5,020	135,483	858	185,503	410	96,921	317	115,475
\$1,000,000 or more	1,731	3,459,737	891,007	419,824	1,721	158,196	858	273,015	182	85,869	126	97,256
<b>Taxable returns, total</b>	<b>20,706,524</b>	<b>562,434,933</b>	<b>126,839,151</b>	<b>16,673,118</b>	<b>20,594,534</b>	<b>14,513,267</b>	<b>4,268,195</b>	<b>2,359,653</b>	<b>56,525</b>	<b>867,677</b>	<b>30,459</b>	<b>1,067,479</b>
Under \$2,000	13,882	21,039	5,192	726	13,882	952	30	10	10	779	104	314
\$2,000 under \$4,000	31,794	88,979	42,550	3,205	31,794	2,885	309	497	118	529	127	706
\$4,000 under \$6,000	86,916	461,111	207,764	30,455	84,921	29,859	60,548	12,726	35	1,468	91	3,660
\$6,000 under \$8,000	254,586	1,820,770	828,459	122,577	248,165	110,813	60,548	12,726	58	1,769	67	1,731
\$8,000 under \$10,000	543,381	4,956,480	1,996,582	274,858	540,843	246,494	86,896	15,947	3,120	51,628	3,437	39,211
\$10,000 under \$12,000	889,307	9,812,546	3,531,173	455,204	886,466	437,196	105,858	20,447	9,014	24,218	8,015	26,657
\$12,000 under \$14,000	1,185,949	15,471,856	4,965,026	556,627	1,177,400	524,413	181,780	27,957	4,015	4,342	5	84
\$14,000 under \$16,000	1,385,785	20,895,384	6,095,004	647,969	1,383,243	611,422	237,973	35,931	769	732	1,694	116
\$16,000 under \$18,000	1,856,686	26,146,663	7,707,734	914,478	1,846,753	869,870	305,142	47,538	3,984	15,634	3,368	13,564
\$18,000 under \$20,000	1,831,943	34,791,518	8,941,108	985,434	1,816,430	932,044	344,114	57,826	5,484	9,045	1,168	13,481
\$20,000 under \$25,000	4,681,674	99,935,724	23,252,266	2,516,763	4,426,470	2,364,966	892,219	148,001	2,984	10,902	717	7,125
\$25,000 under \$50,000	3,050,099	83,410,344	17,622,462	2,016,632	3,041,937	1,852,406	694,142	202,682	7,437	33,773	2,753	72,229
\$50,000 under \$100,000	4,021,800	147,638,672	29,446,997	3,601,073	4,005,348	3,289,286	887,670	391,666	9,155	35,419	2,185	115,298
\$100,000 under \$200,000	1,032,279	68,002,792	12,872,511	2,027,687	1,028,403	1,751,029	276,043	287,013	5,023	156,162	2,848	168,577
\$200,000 under \$500,000	212,145	27,771,028	5,083,440	1,075,251	211,407	798,523	61,377	308,416	2,989	204,029	2,085	166,992
\$500,000 or more	6,786	6,816,366	2,464,387	722,126	6,737	396,465	15,751	341,674	1,739	204,029	1,252	220,043
<b>Total nontaxable returns</b>	<b>821,673</b>	<b>8,058,344</b>	<b>5,330,559</b>	<b>593,343</b>	<b>815,599</b>	<b>548,274</b>	<b>141,896</b>	<b>34,692</b>	<b>6,890</b>	<b>34,495</b>	<b>11,363</b>	<b>24,118</b>
<b>All returns, summary:</b>												
Under \$5,000	227,973	777,165	848,750	68,742	226,502	69,885	26,282	3,353	896	2,402	5,077	5,899
\$5,000 under \$10,000	1,278,797	10,203,627	5,185,138	667,873	1,265,710	639,707	237,594	46,581	5,966	57,256	5,917	45,670
\$10,000 under \$15,000	2,862,776	36,389,500	12,158,286	1,415,686	2,848,581	1,348,264	430,032	75,111	14,000	29,886	11,599	35,576
\$15,000 under \$20,000	4,272,757	75,198,028	20,390,116	2,293,420	4,242,532	2,175,464	773,604	124,171	10,002	63,543	6,839	33,523
\$20,000 or more	12,885,894	447,924,957	93,589,420	12,828,608	12,828,608	10,860,201	2,942,579	2,145,129	32,461	785,341	12,816	969,931

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.



## Individual Returns/1977 - Deductions and Exemptions

Table 2.5—Returns With Medical and Dental Expense Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total				One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income		Medical and dental expenses subject to reduction by 3 percent of adjusted gross income	
	Number of returns	Adjusted gross income	Total itemized deductions	Total medical and dental expense deduction	Number of returns	Amount	Total	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b> .....	<b>18,272,506</b>	<b>404,714,662</b>	<b>98,655,779</b>	<b>11,006,536</b>	<b>14,425,239</b>	<b>1,715,434</b>	<b>13,471,085</b>	<b>18,776,310</b>
Under \$2,000 .....	26,745	34,423	133,393	26,703	22,421	2,607	23,366	24,960
\$2,000 under \$4,000 .....	101,982	324,116	388,230	136,051	71,948	9,072	87,965	136,011
\$4,000 under \$6,000 .....	250,312	1,290,650	1,088,142	435,508	202,577	24,428	233,331	446,877
\$6,000 under \$8,000 .....	439,722	3,113,374	1,865,176	601,470	342,296	39,911	422,169	648,917
\$8,000 under \$10,000 .....	644,279	5,845,955	2,689,434	726,533	548,390	67,628	619,001	820,614
\$10,000 under \$12,000 .....	826,017	9,095,874	3,507,808	726,441	687,189	83,998	751,567	876,640
\$12,000 under \$14,000 .....	1,091,344	14,217,722	4,710,137	877,305	941,460	113,770	1,003,349	1,128,615
\$14,000 under \$16,000 .....	1,134,621	17,041,943	5,260,969	760,996	961,740	112,106	1,023,079	1,064,734
\$16,000 under \$18,000 .....	1,299,335	22,079,093	6,278,621	857,409	1,153,916	137,058	1,140,886	1,239,331
\$18,000 under \$20,000 .....	1,393,314	26,453,928	7,041,570	825,122	1,198,564	140,679	1,212,121	1,294,354
\$20,000 under \$25,000 .....	3,288,954	73,735,986	17,678,232	1,675,487	2,923,174	338,756	2,691,526	2,871,535
\$25,000 under \$30,000 .....	2,139,497	58,514,337	12,873,321	1,124,264	1,972,279	228,650	1,669,825	2,015,533
\$30,000 under \$50,000 .....	2,821,018	103,593,551	21,381,548	1,568,220	2,619,739	315,777	2,042,328	2,963,441
\$50,000 under \$100,000 .....	671,342	43,880,508	8,503,306	510,982	639,631	82,895	447,035	958,501
\$100,000 under \$200,000 .....	116,316	15,217,415	2,871,118	108,536	112,830	14,706	76,070	206,362
\$200,000 under \$500,000 .....	24,057	6,708,568	1,434,575	38,720	23,491	2,951	15,279	67,430
\$500,000 under \$1,000,000 .....	2,715	1,802,627	451,866	4,592	2,665	330	1,663	10,060
\$1,000,000 or more .....	936	1,784,594	498,334	1,199	929	112	525	4,393
<b>Taxable returns, total</b> .....	<b>15,425,145</b>	<b>396,918,020</b>	<b>93,115,911</b>	<b>9,122,925</b>	<b>13,755,223</b>	<b>1,629,771</b>	<b>12,660,157</b>	<b>14,765,101</b>
Under \$2,000 .....	884	1,596	3,818	474	842	27	983	461
\$2,000 under \$4,000 .....	22,477	66,973	39,631	14,465	10,202	1,007	18,486	15,045
\$4,000 under \$6,000 .....	80,585	432,977	210,558	68,854	72,427	8,324	70,810	71,745
\$6,000 under \$8,000 .....	239,537	1,706,263	797,889	219,150	185,285	19,838	228,104	246,754
\$8,000 under \$10,000 .....	505,284	4,602,663	1,865,020	459,242	443,110	54,369	483,495	531,092
\$10,000 under \$12,000 .....	755,567	8,328,641	3,034,701	594,837	628,655	76,813	689,347	731,940
\$12,000 under \$14,000 .....	1,046,790	13,640,543	4,367,132	761,700	903,577	108,358	959,026	1,001,312
\$14,000 under \$16,000 .....	1,106,824	16,630,623	5,009,619	701,875	939,867	109,207	995,305	996,364
\$16,000 under \$18,000 .....	1,275,295	21,670,538	6,022,988	760,342	1,134,140	134,766	1,119,880	1,133,874
\$18,000 under \$20,000 .....	1,378,040	26,165,666	6,880,861	765,850	1,184,425	138,641	1,198,606	1,229,657
\$20,000 under \$25,000 .....	3,264,358	73,196,576	17,410,508	1,619,718	2,903,552	335,962	2,667,722	2,803,649
\$25,000 under \$30,000 .....	2,129,998	58,244,114	12,715,872	1,069,202	1,963,951	227,555	1,660,822	1,954,157
\$30,000 under \$50,000 .....	2,807,277	103,079,220	21,108,719	1,443,884	2,608,253	314,297	2,029,589	2,827,539
\$50,000 under \$100,000 .....	668,318	43,670,867	8,412,323	490,362	637,109	82,529	444,612	934,720
\$100,000 under \$200,000 .....	116,122	15,192,542	2,861,721	108,699	112,661	14,686	75,910	205,177
\$200,000 under \$500,000 .....	24,040	6,703,940	1,432,672	38,480	23,475	2,949	15,272	67,159
\$500,000 under \$1,000,000 .....	2,715	1,802,627	451,866	4,592	2,665	330	1,663	10,060
\$1,000,000 or more .....	934	1,781,651	490,033	1,199	927	112	525	4,393
<b>Total nontaxable returns</b> .....	<b>847,361</b>	<b>7,796,642</b>	<b>5,539,869</b>	<b>1,883,611</b>	<b>670,016</b>	<b>85,663</b>	<b>810,928</b>	<b>2,013,209</b>
<b>All returns, summary:</b>								
Under \$5,000 .....	229,442	825,014	980,530	312,761	176,162	21,789	211,946	313,314
\$5,000 under \$10,000 .....	1,233,588	9,783,504	5,183,845	1,613,503	1,011,470	121,856	1,183,886	1,764,064
\$10,000 under \$15,000 .....	2,467,376	31,293,230	10,753,569	1,999,517	2,092,488	252,921	2,263,668	2,548,705
\$15,000 under \$20,000 .....	3,277,255	57,595,331	16,045,536	2,047,756	2,850,381	334,691	2,867,334	3,054,970
\$20,000 or more .....	9,064,835	305,217,583	65,692,299	5,033,000	8,294,738	984,177	6,944,251	9,097,257

Footnotes at end of table.



## Individual Returns/1977 - Deductions and Exemptions

Table 2.5—Returns With Medical and Dental Expense Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued							
	Medicine and drugs						Balance of insurance premiums	
	Total		Nondeductible amount (1 percent of adjusted gross income)		Medicine and drugs in excess of 1 percent of adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	8,577,217	1,816,605	8,576,701	1,135,397	3,583,610	681,208	11,158,191	3,309,096
Under \$2,000	14,251	1,481	13,735	129	8,380	1,352	17,292	6,924
\$2,000 under \$4,000	72,826	16,638	72,826	2,138	65,528	14,501	66,839	18,872
\$4,000 under \$6,000	182,802	41,259	182,802	8,856	155,443	32,403	175,621	52,213
\$6,000 under \$8,000	275,019	58,359	275,019	17,814	220,107	41,545	311,467	100,135
\$8,000 under \$10,000	419,164	97,043	419,164	34,210	313,755	62,833	497,367	152,667
\$10,000 under \$12,000	500,541	105,695	500,541	43,790	310,462	61,905	584,930	189,046
\$12,000 under \$14,000	683,864	134,269	683,864	68,009	395,406	66,260	808,942	253,484
\$14,000 under \$16,000	687,466	125,357	687,466	74,417	322,748	50,940	821,675	271,972
\$16,000 under \$18,000	801,355	158,906	801,355	97,668	367,277	61,238	954,726	270,059
\$18,000 under \$20,000	777,002	149,125	777,002	98,319	319,536	50,806	979,666	260,566
\$20,000 under \$25,000	1,743,019	341,027	1,743,019	241,885	599,532	99,142	2,227,639	599,408
\$25,000 under \$30,000	1,005,366	217,023	1,005,366	158,808	305,509	58,215	1,452,157	404,437
\$30,000 under \$50,000	1,178,380	294,307	1,178,380	224,746	274,625	69,561	1,771,018	569,163
\$50,000 under \$100,000	204,607	62,505	204,607	52,832	23,966	9,673	401,975	174,421
\$100,000 under \$200,000	26,579	10,183	26,579	9,386	1,278	797	70,497	30,073
\$200,000 under \$500,000	4,425	2,049	4,425	2,012	54	38	14,303	4,975
\$500,000 under \$1,000,000	421	290	421	289	**	**	1,580	525
\$1,000,000 or more	130	89	130	88	**	**	497	156
Taxable returns, total	7,991,911	1,673,271	7,991,886	1,091,693	3,251,489	581,578	10,544,717	3,065,814
Under \$2,000	*79	*25	*54	*(1)	*79	*25	*124	*42
\$2,000 under \$4,000	*12,378	*923	*12,378	*290	*9,404	*639	*6,211	*2,366
\$4,000 under \$6,000	51,830	12,349	51,830	2,467	42,965	9,882	61,825	14,143
\$6,000 under \$8,000	135,266	29,078	135,266	8,901	110,614	20,177	162,816	40,525
\$8,000 under \$10,000	323,594	65,932	323,594	26,222	241,165	39,710	396,734	113,548
\$10,000 under \$12,000	457,396	94,459	457,396	40,070	285,177	54,390	537,389	169,039
\$12,000 under \$14,000	653,371	128,994	653,371	64,938	382,242	64,056	773,330	236,494
\$14,000 under \$16,000	669,397	120,755	669,397	72,159	312,128	48,596	799,889	211,875
\$16,000 under \$18,000	786,895	154,985	786,895	95,687	359,318	59,298	938,271	264,113
\$18,000 under \$20,000	769,789	148,035	769,789	97,419	317,556	50,616	967,286	256,422
\$20,000 under \$25,000	1,728,931	337,216	1,728,931	239,289	590,951	97,928	2,208,810	584,008
\$25,000 under \$30,000	998,110	214,769	998,110	157,220	302,448	57,548	1,444,563	401,246
\$30,000 under \$50,000	1,169,734	291,285	1,169,734	222,838	272,476	68,447	1,760,658	563,194
\$50,000 under \$100,000	203,689	61,919	203,689	52,478	23,656	9,441	400,073	173,214
\$100,000 under \$200,000	26,480	10,118	26,480	9,327	1,252	791	70,362	30,019
\$200,000 under \$500,000	4,421	2,048	4,421	2,011	54	38	14,299	4,974
\$500,000 under \$1,000,000	421	290	421	289	**	**	1,580	525
\$1,000,000 or more	130	89	130	88	**	**	497	156
Total nontaxable returns	585,306	143,334	584,815	43,704	432,121	99,631	613,474	243,282
All returns, summary:								
Under \$5,000	154,659	29,805	154,143	4,989	125,602	24,816	147,994	44,151
\$5,000 under \$10,000	809,403	185,976	809,403	58,158	637,611	127,817	920,592	286,659
\$10,000 under \$15,000	1,523,570	301,296	1,523,570	148,747	1,179,578	152,549	1,797,578	556,204
\$15,000 under \$20,000	1,926,658	372,056	1,926,658	233,457	841,310	138,599	2,352,361	638,924
\$20,000 or more	4,162,927	927,473	4,162,927	690,047	1,204,968	237,426	5,939,666	1,783,157

Footnotes at end of table



## Individual Returns/1977 • Deductions and Exemptions

Table 2.5—Returns With Medical and Dental Expense Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued					
	All other medical and dental expenses		Nondeductible amount (3 percent of adjusted gross income)		Medical and dental expenses in excess of 3 percent of adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)
<b>All returns, total</b>	<b>12,302,698</b>	<b>12,788,006</b>	<b>13,470,569</b>	<b>7,487,209</b>	<b>9,362,372</b>	<b>9,291,102</b>
Under \$2,000	19,513	16,685	22,850	863	22,549	24,097
\$2,000 under \$4,000	93,851	102,638	97,965	9,032	94,976	126,979
\$4,000 under \$6,000	228,626	362,261	233,331	35,797	228,974	411,080
\$6,000 under \$8,000	404,079	507,236	422,169	87,359	397,707	561,558
\$8,000 under \$10,000	588,857	605,114	619,001	161,710	557,457	658,905
\$10,000 under \$12,000	709,937	625,690	751,587	234,196	654,222	642,444
\$12,000 under \$14,000	945,999	808,872	1,003,349	365,081	845,722	763,534
\$14,000 under \$16,000	958,438	791,823	1,023,079	415,845	787,294	648,890
\$16,000 under \$18,000	1,067,144	908,033	1,140,886	518,980	870,143	720,351
\$18,000 under \$20,000	1,132,034	982,981	1,212,121	609,911	880,345	684,443
\$20,000 under \$25,000	2,485,697	2,172,985	2,691,526	1,534,805	1,774,423	1,336,730
\$25,000 under \$30,000	1,499,583	1,552,881	1,669,825	1,119,918	996,132	895,615
\$30,000 under \$50,000	1,780,900	2,324,717	2,042,328	1,710,999	1,075,848	1,252,443
\$50,000 under \$100,000	336,283	774,408	447,035	530,414	160,872	428,087
\$100,000 under \$200,000	43,473	175,493	76,070	111,532	13,418	84,830
\$200,000 under \$500,000	7,383	62,418	15,279	31,662	2,084	35,769
\$500,000 under \$1,000,000	699	9,534	1,663	5,799	171	4,262
\$1,000,000 or more	222	4,237	525	3,306	35	1,087
<b>Taxable returns, total</b>	<b>11,519,743</b>	<b>11,117,709</b>	<b>12,660,132</b>	<b>7,271,947</b>	<b>8,579,350</b>	<b>7,493,154</b>
Under \$2,000	956	394	958	15	166	447
\$2,000 under \$4,000	18,486	12,045	18,486	1,587	18,486	13,458
\$4,000 under \$6,000	67,400	47,720	70,810	11,215	67,049	60,530
\$6,000 under \$8,000	214,483	186,052	228,104	47,442	210,760	199,312
\$8,000 under \$10,000	459,566	377,924	483,495	126,219	426,841	404,873
\$10,000 under \$12,000	650,630	508,512	689,347	213,916	592,806	518,024
\$12,000 under \$14,000	901,944	700,761	959,026	347,970	802,009	653,341
\$14,000 under \$16,000	932,775	735,894	995,305	403,697	760,730	592,668
\$16,000 under \$18,000	1,046,167	810,463	1,119,880	508,298	849,137	625,576
\$18,000 under \$20,000	1,119,259	922,618	1,198,606	602,447	867,466	627,209
\$20,000 under \$25,000	2,463,024	2,121,714	2,667,722	1,519,893	1,754,460	1,283,756
\$25,000 under \$30,000	1,490,725	1,495,363	1,660,822	1,112,511	987,996	841,647
\$30,000 under \$50,000	1,768,564	2,195,899	2,029,589	1,697,953	1,066,114	1,129,586
\$50,000 under \$100,000	334,131	752,065	444,612	526,887	159,685	407,833
\$100,000 under \$200,000	43,338	174,367	75,910	111,163	13,358	94,014
\$200,000 under \$500,000	7,377	62,147	15,272	31,629	2,081	35,530
\$500,000 under \$1,000,000	699	9,534	1,663	5,799	171	4,262
\$1,000,000 or more	222	4,237	525	3,306	35	1,087
<b>Total nontaxable returns</b>	<b>782,952</b>	<b>1,670,297</b>	<b>810,437</b>	<b>215,261</b>	<b>783,022</b>	<b>1,797,948</b>
<b>All returns, summary:</b>						
Under \$5,000	203,054	244,347	211,430	22,343	205,160	290,972
\$5,000 under \$10,000	1,131,872	1,349,588	1,183,886	272,418	1,096,503	1,491,646
\$10,000 under \$15,000	2,135,349	1,839,951	2,263,668	802,109	1,893,912	1,746,596
\$15,000 under \$20,000	2,678,203	2,277,447	2,867,334	1,341,904	2,143,814	1,713,065
\$20,000 or more	6,154,220	7,076,674	6,944,251	5,048,435	4,022,983	4,048,822

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\* Less than \$500

NOTE: Detail may not add to total because of rounding.



Table 2.6—Returns With Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Total miscellaneous deductions	Net casualty or theft loss		Union dues		Political contributions		Other miscellaneous deductions	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>19,277,265</b>	<b>504,266,823</b>	<b>117,902,617</b>	<b>10,446,666</b>	<b>2,086,193</b>	<b>1,702,727</b>	<b>7,490,759</b>	<b>1,344,376</b>	<b>715,582</b>	<b>69,958</b>	<b>18,086,377</b>	<b>7,329,005</b>
Under \$2,000	56,987	75,241	130,983	42,912	*2,194	*4,897	*851	*135	*83	*6	55,529	37,875
\$2,000 under \$4,000	107,657	340,167	316,974	69,405	11,424	7,544	7,300	11,424	*79	*6	105,056	61,249
\$4,000 under \$6,000	216,910	1,110,019	873,736	138,720	14,281	87,090	30,873	2,471	*5,028	*274	209,906	48,884
\$6,000 under \$8,000	397,682	2,755,562	1,588,860	150,943	43,517	81,883	66,217	8,519	12,205	616	362,634	60,045
\$8,000 under \$10,000	605,186	5,509,965	2,422,770	188,463	67,338	43,779	170,293	20,517	15,124	829	550,339	123,339
\$10,000 under \$12,000	837,128	9,226,713	3,741,743	374,935	119,038	111,570	257,765	30,286	9,613	512	782,350	232,586
\$12,000 under \$14,000	1,134,312	14,806,933	4,802,181	483,574	133,044	85,165	419,213	54,845	19,392	1,450	1,072,255	342,112
\$14,000 under \$16,000	1,289,384	19,406,739	5,775,296	564,976	136,877	123,533	586,629	87,697	17,334	1,355	1,201,233	352,307
\$16,000 under \$18,000	1,531,553	26,349,394	7,315,678	701,392	182,920	101,825	710,987	109,384	26,474	1,278	1,444,475	478,454
\$18,000 under \$20,000	1,671,812	31,751,256	8,204,902	816,382	202,734	84,514	805,839	127,840	30,134	2,052	1,550,180	459,073
\$20,000 under \$25,000	2,046,230	40,691,212	11,783,327	1,193,327	260,610	103,050	1,053,238	160,500	39,577	6,896	2,190,945	568,815
\$25,000 under \$30,000	2,771,911	55,765,445	16,236,396	1,293,943	286,318	144,361	1,261,523	253,052	88,960	9,214	2,607,796	700,743
\$30,000 under \$50,000	3,513,443	128,600,746	26,021,733	2,135,491	400,199	299,763	1,156,273	257,741	172,879	16,921	3,331,300	1,561,066
\$50,000 under \$100,000	859,769	56,677,800	11,168,738	1,033,041	113,582	168,905	80,188	27,700	140,508	16,775	820,260	280,260
\$100,000 under \$200,000	181,512	23,806,659	4,515,474	404,014	23,764	49,997	3,654	856	57,857	7,595	168,967	345,567
\$200,000 under \$500,000	39,563	11,019,333	2,286,408	228,440	5,161	19,969	470	127	17,461	2,661	36,538	205,683
\$500,000 under \$1,000,000	4,612	752,875	77,461	690	661	6,611	36	31	2,292	372	70,447	70,447
\$1,000,000 or more	1,614	3,296,476	871,677	88,298	257	11,412	8	2	852	141	1,509	76,743
<b>Taxable returns, total</b>	<b>18,600,101</b>	<b>498,080,188</b>	<b>113,420,670</b>	<b>9,884,688</b>	<b>2,001,611</b>	<b>1,412,945</b>	<b>7,377,211</b>	<b>1,328,405</b>	<b>695,054</b>	<b>68,684</b>	<b>17,463,234</b>	<b>7,074,636</b>
Under \$2,000	12,844	20,623	8,751	5,581	*8	*1	—	—	*28	*5	12,844	5,576
\$2,000 under \$4,000	41,939	125,600	58,842	32,427	—	—	—	—	*25	*3	41,939	32,424
\$4,000 under \$6,000	97,585	504,866	239,080	40,460	*13,191	*13,191	*13,794	*1,336	*832	*3	97,585	25,929
\$6,000 under \$8,000	229,254	1,644,049	738,984	61,365	17,615	18,377	39,231	4,666	*3,449	*155	221,776	38,168
\$8,000 under \$10,000	501,753	4,578,316	1,822,196	157,517	54,365	34,371	151,755	17,740	14,136	792	460,313	104,614
\$10,000 under \$12,000	778,717	8,594,516	3,074,811	331,281	108,821	83,664	244,292	28,049	8,463	439	730,674	219,128
\$12,000 under \$14,000	1,099,609	14,355,179	4,493,522	450,916	128,303	78,049	409,945	52,994	19,212	1,433	1,040,012	318,440
\$14,000 under \$16,000	1,286,040	19,058,950	5,567,954	531,502	133,099	104,034	556,238	85,982	16,896	1,300	1,180,771	340,187
\$16,000 under \$18,000	1,533,691	26,046,777	7,100,662	685,067	162,449	107,522	706,302	108,598	36,141	2,578	1,427,138	466,369
\$18,000 under \$20,000	1,661,463	30,556,370	8,077,291	683,188	161,410	77,362	804,957	130,788	29,031	1,975	1,540,700	453,162
\$20,000 under \$25,000	4,098,436	90,330,090	20,963,529	1,783,247	401,761	254,920	1,950,623	360,068	87,347	6,447	3,776,077	1,162,112
\$25,000 under \$50,000	2,762,581	75,502,683	18,068,711	1,277,927	285,202	139,758	1,260,626	252,582	88,950	9,214	2,599,042	876,073
\$50,000 under \$100,000	3,502,073	128,170,617	25,799,154	2,103,262	398,573	280,823	1,155,207	257,524	171,978	16,854	3,320,434	1,548,062
\$100,000 under \$200,000	856,259	56,447,098	11,014,828	878,138	113,352	141,448	80,074	27,063	140,163	16,725	807,525	282,902
\$200,000 under \$500,000	181,224	23,769,748	4,498,019	400,405	23,732	49,864	3,654	856	57,812	7,587	168,684	341,998
\$500,000 or more	38,521	11,007,548	2,277,828	223,477	5,145	18,194	469	127	17,458	2,661	36,500	202,495
<b>Total nontaxable returns</b>	<b>677,164</b>	<b>6,186,635</b>	<b>4,481,947</b>	<b>561,978</b>	<b>84,572</b>	<b>289,783</b>	<b>113,548</b>	<b>15,971</b>	<b>20,528</b>	<b>1,274</b>	<b>623,143</b>	<b>254,370</b>
<b>All returns, summary:</b>												
Under \$5,000	258,124	842,179	832,158	220,264	21,036	90,167	29,544	2,009	1,121	63	248,974	128,025
\$5,000 under \$10,000	1,116,288	8,948,774	4,501,164	370,179	171,698	135,025	245,990	30,119	31,398	1,668	1,034,610	263,367
\$10,000 under \$15,000	2,571,625	32,752,944	10,918,512	1,125,294	319,246	262,928	832,587	124,987	38,120	2,557	2,419,389	734,822
\$15,000 under \$20,000	3,912,564	68,768,674	18,650,289	1,676,014	252,990	1,827,246	1,827,246	287,847	74,557	5,394	3,631,314	1,129,793
\$20,000 or more	11,418,654	392,934,252	82,999,494	7,054,316	1,232,976	961,627	4,455,392	899,414	570,366	60,276	10,752,090	5,132,999

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

† Less than \$500.

NOTE: Detail may not add to total because of rounding.



## Individual Returns/1977 • Deductions and Exemptions

Table 2.7—Returns With Interest Paid Deduction: Interest Deducted by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Total interest deducted	Home mortgage interest		Investment interest from Form 4952 <sup>1</sup>		All other interest	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b>	<b>20,890,417</b>	<b>544,052,968</b>	<b>127,781,606</b>	<b>47,825,469</b>	<b>17,710,488</b>	<b>30,966,447</b>	<b>19,326</b>	<b>419,727</b>	<b>18,954,821</b>	<b>16,439,295</b>
Under \$2,000	26,326	29,837	133,056	57,705	21,188	44,680	**5	**47	18,263	12,992
\$2,000 under \$4,000	68,363	218,849	301,998	116,872	49,573	72,896	—	—	60,902	43,976
\$4,000 under \$6,000	189,631	980,685	715,336	269,793	142,110	187,881	—	—	147,298	81,898
\$6,000 under \$8,000	387,777	2,763,093	1,610,793	630,079	309,263	465,951	*44	*186	321,795	163,942
\$8,000 under \$10,000	642,977	5,832,841	2,599,335	991,057	472,150	635,887	*6	*524	560,813	354,648
\$10,000 under \$12,000	940,400	10,362,223	3,916,846	1,504,543	736,687	1,005,882	—	—	828,031	498,661
\$12,000 under \$14,000	1,240,129	16,178,917	5,314,344	2,124,177	993,185	1,397,074	*1,682	*1,554	1,112,736	725,548
\$14,000 under \$16,000	1,414,334	21,287,690	6,371,119	2,674,169	1,181,812	1,830,738	*135	*719	1,279,964	842,712
\$16,000 under \$18,000	1,706,417	28,983,738	7,997,136	3,233,105	1,428,242	2,206,152	*523	*7,949	1,586,806	1,019,004
\$18,000 under \$20,000	1,838,582	34,920,246	9,073,979	3,690,200	1,589,084	2,554,999	*425	*760	1,685,924	1,134,441
\$20,000 under \$25,000	4,449,024	99,722,966	23,432,572	9,295,595	3,911,170	6,429,569	*529	*1,728	4,104,170	2,884,298
\$25,000 under \$30,000	3,018,186	82,483,599	17,775,304	6,880,051	2,671,846	4,686,239	*80	*746	2,781,694	2,193,066
\$30,000 under \$50,000	3,819,745	139,809,947	28,397,387	10,172,852	3,311,791	6,767,272	2,398	18,538	3,456,794	3,387,042
\$50,000 under \$100,000	923,943	60,676,502	11,979,714	3,966,517	739,017	2,107,001	5,345	74,039	812,254	1,785,478
\$100,000 under \$200,000	182,113	23,804,857	4,534,927	1,360,688	128,857	456,429	4,980	108,050	159,650	796,188
\$200,000 under \$500,000	36,828	10,205,958	2,134,481	565,136	21,739	99,495	2,536	105,248	32,645	360,393
\$500,000 under \$1,000,000	4,200	2,785,212	688,981	159,345	2,166	13,795	456	52,168	3,767	93,382
\$1,000,000 or more	1,462	3,005,807	804,298	133,604	608	4,506	182	47,470	1,315	81,628
<b>Taxable returns, total</b>	<b>20,130,267</b>	<b>536,486,073</b>	<b>122,895,269</b>	<b>45,801,404</b>	<b>17,094,217</b>	<b>29,733,876</b>	<b>17,009</b>	<b>402,721</b>	<b>18,292,754</b>	<b>15,665,008</b>
Under \$2,000	143	141	3,498	1,369	103	370	**4	**37	143	966
\$2,000 under \$4,000	4,512	13,166	22,775	6,445	1,570	1,263	—	—	4,037	5,182
\$4,000 under \$6,000	68,834	355,591	174,099	66,387	49,422	47,182	—	—	44,505	19,202
\$6,000 under \$8,000	208,118	1,502,192	688,757	269,310	158,542	186,539	—	—	169,491	82,771
\$8,000 under \$10,000	519,139	4,726,128	1,895,199	689,024	373,599	450,839	**8	**528	453,068	237,662
\$10,000 under \$12,000	865,621	9,549,956	3,431,355	1,300,872	672,032	877,157	—	—	760,288	423,715
\$12,000 under \$14,000	1,192,608	15,563,811	4,930,870	1,936,357	953,624	1,287,467	**	**	1,068,467	648,886
\$14,000 under \$16,000	1,383,759	20,833,701	6,105,990	2,562,304	1,158,050	1,774,008	*135	*719	1,251,300	787,576
\$16,000 under \$18,000	1,682,924	28,583,697	7,801,376	3,143,189	1,408,383	2,162,716	—	—	1,566,296	980,473
\$18,000 under \$20,000	1,826,263	34,688,337	8,945,579	3,637,375	1,577,450	2,521,222	*425	*760	1,674,671	1,115,393
\$20,000 under \$25,000	4,423,667	99,168,235	23,157,603	9,173,522	3,890,792	6,375,385	*524	*1,221	4,081,841	2,796,916
\$25,000 under \$30,000	3,007,128	82,174,990	17,630,016	6,822,691	2,663,822	4,657,494	*80	*746	2,771,278	2,164,451
\$30,000 under \$50,000	3,804,154	139,229,536	28,160,884	10,080,358	3,298,665	6,726,259	2,373	18,398	3,442,156	3,335,701
\$50,000 under \$100,000	919,322	60,371,614	11,820,020	3,908,531	735,230	2,093,296	5,321	70,844	808,231	1,744,391
\$100,000 under \$200,000	181,624	23,741,104	4,513,892	1,349,956	128,446	454,824	4,971	106,484	159,290	788,649
\$200,000 under \$500,000	36,792	10,196,468	2,129,054	562,454	21,715	99,370	2,531	103,993	32,613	359,092
\$500,000 or more	5,659	5,787,406	1,484,303	291,259	2,772	18,286	637	98,992	5,079	173,982
<b>Total nontaxable returns</b>	<b>760,150</b>	<b>7,566,895</b>	<b>4,886,336</b>	<b>2,024,065</b>	<b>616,271</b>	<b>1,232,772</b>	<b>2,317</b>	<b>17,006</b>	<b>662,067</b>	<b>774,289</b>
<b>All returns, summary:</b>										
Under \$5,000	169,440	592,392	711,364	284,692	123,329	191,275	*4	*37	140,102	93,380
\$5,000 under \$10,000	1,145,634	9,232,914	4,649,153	1,780,814	870,955	1,216,021	*51	*720	968,969	564,074
\$10,000 under \$15,000	2,844,015	36,179,105	12,190,990	4,839,620	2,282,917	3,227,390	*1,682	*1,554	2,542,748	1,610,678
\$15,000 under \$20,000	4,295,827	75,553,710	20,482,434	8,386,574	3,646,093	5,767,456	*1,083	*9,429	3,950,713	2,609,690
\$20,000 or more	12,435,501	422,494,848	89,747,665	32,533,768	10,787,194	20,564,306	16,506	407,987	11,352,289	11,561,475

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

<sup>1</sup>Includes carryover of investment interest disallowed in previous years.

NOTE: Detail may not add to total because of rounding.



Table 2.8—Returns With Investment Interest Expense From Form 4952: Investment Interest by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total investment interest										
	Number of returns	Adjusted gross income	Investment income	Total investment interest	Current-year share from partnerships and Small Business Corporations		Other current-year investment interest		Carryover from prior years		Amount exempt from limitation
	(1)	(2)	(3)	(4)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(12)
<b>Total</b>	<b>59,158</b>	<b>4,549,555</b>	<b>1,536,209</b>	<b>1,346,162</b>	<b>45,395</b>	<b>643,594</b>	<b>22,166</b>	<b>654,917</b>	<b>2,525</b>	<b>47,651</b>	<b>527,917</b>
Under \$5,000	7,904	—371,243	148,970	166,614	7,538	97,279	739	53,068	366	16,269	31,607
\$5,000 under \$10,000	*79	*595	*2,744	*1,390	*34	*618	*51	*772	—	—	*512
\$10,000 under \$15,000	*2,194	*27,594	*1,425	*56,732	*2,194	*54,101	*1,682	*2,631	—	—	*98,650
\$15,000 under \$20,000	4,068	75,095	28,230	49,147	1,533	19,421	2,926	28,660	*5	*65	33,982
\$20,000 under \$25,000	4,373	103,221	7,126	8,763	4,362	7,031	*529	*1,733	—	—	6,592
\$25,000 under \$30,000	503	13,607	2,819	4,395	426	2,705	102	1,680	—	—	3,635
\$30,000 under \$50,000	11,893	486,338	101,211	113,331	10,217	66,452	2,401	45,837	*619	*1,042	76,953
\$50,000 under \$100,000	14,435	1,026,578	222,126	243,785	10,777	134,918	5,378	104,942	11,893	3,935	130,904
\$100,000 under \$200,000	9,209	1,256,352	301,813	295,571	5,918	133,902	5,134	153,996	14,435	9,192	123,498
\$200,000 under \$500,000	3,655	1,057,426	351,298	293,509	2,069	76,123	2,578	143,150	387	12,235	64,656
\$500,000 under \$1,000,000	613	409,046	172,846	69,073	320	24,629	462	61,343	57	3,103	11,394
\$1,000,000 or more	232	464,976	195,602	83,952	107	24,414	184	56,508	26	2,930	4,564

Size of adjusted gross income	Total investment interest—Continued										
	Number of returns	Amount subject to limitation	Total		Amount allowed in current year		Deductible on Schedule E		Amount disallowed in current year		Carryover to 1978
	(13)	(14)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(24)
<b>Total</b>	<b>20,220</b>	<b>918,246</b>	<b>59,080</b>	<b>1,231,254</b>	<b>19,326</b>	<b>419,727</b>	<b>51,875</b>	<b>811,526</b>	<b>5,847</b>	<b>114,908</b>	<b>110,955</b>
Under \$5,000	980	135,007	7,846	141,323	*4	*37	7,846	141,286	428	25,291	24,715
\$5,000 under \$10,000	*40	*879	*79	*1,194	*51	*720	*34	*475	*31	*196	*196
\$10,000 under \$15,000	*2,192	*17,082	*2,194	*44,626	*1,682	*1,554	*2,194	*43,071	*2,000	*12,106	*12,106
\$15,000 under \$20,000	868	15,184	4,068	48,293	*1,083	*9,429	3,543	38,864	*252	*854	*851
\$20,000 under \$25,000	*66	*2,182	4,373	8,763	*529	*1,728	4,362	7,035	—	—	—
\$25,000 under \$30,000	*57	*751	503	4,395	*80	*746	477	3,639	—	—	—
\$30,000 under \$50,000	2,240	36,378	11,893	105,941	2,398	18,538	11,531	87,402	359	7,390	7,390
\$50,000 under \$100,000	5,183	112,891	14,435	219,251	5,345	74,039	12,501	145,212	1,323	24,544	24,484
\$100,000 under \$200,000	5,141	172,073	9,192	279,852	4,980	108,050	5,911	171,802	901	15,719	13,964
\$200,000 under \$500,000	2,744	168,853	3,653	213,777	2,536	103,248	2,111	108,550	486	19,731	18,671
\$500,000 under \$1,000,000	504	77,680	612	83,135	456	52,168	375	30,968	61	5,938	5,758
\$1,000,000 or more	207	79,288	232	80,714	182	47,470	130	33,244	26	3,136	2,840

Footnotes at end of table.



Table 2.8—Returns With Investment Interest Expense From Form 4952: Investment Interest by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Investment interest incurred prior to September 11, 1975										Investment interest incurred prior to September 11, 1975—Continued									
	Current-year share from partnerships and Small Business Corporations		Other current-year investment interest		Carryover from prior years		Amount exempt from limitation				Amount allowed in current year		Amount disallowed in current year							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Total</b>	<b>39,826</b>	<b>2,769,807</b>	<b>653,226</b>	<b>33,187</b>	<b>372,296</b>	<b>9,987</b>	<b>253,940</b>	<b>26,990</b>	<b>39,647</b>	<b>299,651</b>										
Under \$5,000	7,120	—260,623	106,306	6,916	70,505	379	—	9,913	7,057	20,792										
\$5,000 under \$10,000	6	59	334	6	123	—	—	—	6	19										
\$10,000 under \$15,000	1,928	23,851	23,181	1,928	23,181	—	—	—	1,928	19,637										
\$15,000 under \$20,000	1,516	26,266	9,508	1,255	15,210	646	—	59	1,516	16,988										
\$20,000 under \$25,000	4,148	97,930	3,988	3,879	3,207	518	—	—	4,148	28,222										
\$25,000 under \$30,000	232	6,113	1,387	196	2,253	36	—	—	232	2,565										
\$30,000 under \$35,000	8,421	344,799	51,391	7,333	48,351	1,675	—	—	8,421	49,075										
\$35,000 under \$40,000	7,737	60,928	85,460	6,053	51,403	2,464	—	—	7,737	44,963										
\$40,000 under \$45,000	5,864	794,397	119,274	3,879	80,501	2,632	—	—	5,864	73,368										
\$45,000 under \$50,000	2,341	674,773	121,617	1,456	48,425	1,308	—	—	2,341	38,981										
\$50,000 under \$100,000	381	66,290	40,401	215	16,419	225	—	—	381	38,935										
\$100,000 or more	132	255,451	28,082	71	12,708	84	—	—	132	2,597										

Size of adjusted gross income	Amount subject to limitation		Total		Amount allowed in current year		Deductible on Schedule E		Amount disallowed in current year		Carryover to 1978	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>Total</b>	<b>6,004</b>	<b>353,576</b>	<b>39,735</b>	<b>619,802</b>	<b>12,487</b>	<b>164,437</b>	<b>36,518</b>	<b>455,165</b>	<b>1,082</b>	<b>33,624</b>	<b>919</b>	<b>29,672</b>
Under \$5,000	619	85,537	7,062	91,063	4	8	7,062	91,055	311	15,243	288	14,667
\$5,000 under \$10,000	192	3,554	6	123	6	79	6	44	—	—	—	—
\$10,000 under \$15,000	139	2,047	1,928	23,152	1,680	763	1,928	22,390	5	38	5	38
\$15,000 under \$20,000	4	1,166	1,516	18,915	652	4,170	1,255	14,745	117	120	117	117
\$20,000 under \$25,000	5	1,169	4,148	3,988	518	387	4,148	3,600	—	—	—	—
\$25,000 under \$30,000	971	19,089	232	2,734	59	429	207	2,305	—	—	—	—
\$30,000 under \$35,000	589	20,527	8,421	88,004	1,929	10,006	8,215	57,987	18	160	18	160
\$35,000 under \$40,000	589	77,341	7,737	84,179	2,632	23,031	6,822	81,148	105	1,200	80	1,200
\$40,000 under \$45,000	1,925	80,720	5,842	148,386	3,080	48,828	4,726	89,557	396	5,732	310	3,977
\$45,000 under \$50,000	1,214	81,905	2,334	112,996	1,550	45,157	1,794	67,839	210	8,621	183	7,561
\$50,000 under \$100,000	238	33,466	380	38,942	104	20,827	266	18,115	25	1,459	17	1,278
\$100,000 or more	88	25,495	132	27,121	104	10,752	90	16,369	7	871	4	673

Footnotes at end of table.



Table 2.8—Returns With Investment Interest Expense From Form 4552: Investment Interest by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Investment interest incurred after September 10, 1975															
	Number of returns	Adjusted gross income	Investment income	Total investment interest	Current-year share from partnerships and Small Business Corporations		Other current-year investment interest		Carryover from prior years		Amount exempt from limitation					
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)				
<b>Total</b>	<b>39,281</b>	<b>3,358,882</b>	<b>953,219</b>	<b>692,936</b>	<b>25,960</b>	<b>271,297</b>	<b>17,941</b>	<b>400,978</b>	<b>1,221</b>	<b>20,661</b>	<b>39,281</b>	<b>228,266</b>				
Under \$5,000	4,411	—271,966	72,438	60,308	3,985	26,774	617	27,178	**208	**6,362	4,411	10,815				
\$5,000 under \$10,000	*79	*585	*2,410	*1,267	*28	*485	*51	*772	—	—	*79	*412				
\$10,000 under \$15,000	*2,002	*25,116	*1,419	*33,541	*2,002	*30,911	*1,682	*2,631	—	—	*2,002	*20,013				
\$15,000 under \$20,000	3,245	61,220	18,722	30,112	833	30,911	2,665	25,895	**	**	3,245	16,974				
\$20,000 under \$25,000	503	11,322	4,281	4,776	492	3,823	*28	*953	—	—	503	3,760				
\$25,000 under \$30,000	489	13,222	1,432	1,652	*401	*452	*88	*1,199	—	—	489	1,070				
\$30,000 under \$50,000	8,146	335,759	49,820	45,167	6,324	18,102	1,976	26,681	*121	*385	8,146	27,878				
\$50,000 under \$100,000	10,228	725,949	161,198	158,335	6,694	83,515	4,292	71,300	456	3,521	10,228	85,971				
\$100,000 under \$200,000	6,671	918,137	182,540	141,453	3,654	53,401	3,946	84,959	179	3,093	6,671	50,101				
\$200,000 under \$500,000	2,830	821,813	211,892	111,892	1,282	29,698	2,062	77,715	201	4,478	2,830	24,845				
\$500,000 under \$1,000,000	482	322,225	106,556	48,673	189	8,210	378	38,947	36	1,516	482	4,460				
\$1,000,000 or more	195	395,500	140,563	55,760	76	11,705	156	42,748	20	1,307	195	1,968				

Size of adjusted gross income	Investment interest incurred after September 10, 1975—Continued															
	Number of returns	Amount subject to limitation	Amount allowed in current year				Amount disallowed in current year				Carryover to 1978					
			Total		Deductible as an itemized deduction		Deductible on Schedule E		Amount disallowed in current year		Carryover to 1978					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)				
<b>Total</b>	<b>16,296</b>	<b>464,670</b>	<b>39,261</b>	<b>611,652</b>	<b>16,136</b>	<b>255,288</b>	<b>33,540</b>	<b>356,365</b>	<b>5,197</b>	<b>81,284</b>	<b>5,197</b>	<b>81,284</b>				
Under \$5,000	660	49,494	4,411	50,260	*3	*29	4,411	50,231	281	10,048	281	10,048				
\$5,000 under \$10,000	*40	*955	*79	*1,071	*51	*641	*34	*430	*31	*196	*31	*196				
\$10,000 under \$15,000	*2,000	*13,528	*2,002	*21,473	*1,682	*792	*2,002	*20,682	*1,995	*12,068	*1,995	*12,068				
\$15,000 under \$20,000	982	13,138	3,245	29,378	822	*5,259	2,981	24,119	*247	*734	*247	*734				
\$20,000 under \$25,000	*164	*1,016	503	4,776	*281	*1,341	492	3,435	—	—	—	—				
\$25,000 under \$30,000	*52	*582	489	1,652	*66	*317	468	1,334	—	—	—	—				
\$30,000 under \$50,000	1,367	17,289	8,146	37,937	1,973	8,532	7,968	29,405	359	7,230	359	7,230				
\$50,000 under \$100,000	4,723	92,364	10,228	135,072	4,611	51,008	8,072	84,064	1,240	23,263	1,240	23,263				
\$100,000 under \$200,000	3,935	91,352	6,671	131,466	3,989	59,221	4,940	72,245	640	9,967	640	9,967				
\$200,000 under \$500,000	2,043	87,047	2,830	100,782	2,113	60,091	1,773	40,691	336	11,110	336	11,110				
\$500,000 under \$1,000,000	381	44,213	482	44,193	388	31,341	289	12,853	44	4,460	44	4,460				
\$1,000,000 or more	169	53,792	195	53,593	157	36,718	110	16,875	24	2,167	24	2,167				

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.



[All figures are estimates based on samples—money amounts are in thousands of dollars]

Footnotes at end of table

Footnotes at end of table



Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions for parents at home						Exemptions for parents away from home						Exemptions for other dependents					
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit
<b>Total</b>	99,121	1,046,278	17,723,261	2,429,283	2,450,683	369,829	435,335	8,558,037	1,485,819	1,493,585	1,015,009	1,343,497	15,179,334	1,821,787	1,840,924			
Under \$2,000	10,735	42,958	35,775	—	979	2,666	2,677	77,784	—	817	23,831	35,627	—	—	216			
\$2,000 under \$4,000	42,958	138,123	148,123	3,884	449	11,854	9,418	33,633	618	—	46,403	153,450	43,459	—	4,198			
\$4,000 under \$6,000	81,177	217,177	401,140	23,095	3,884	23,095	60,001	309,378	6,189	618	96,906	133,097	545,367	4,198	24,926			
\$6,000 under \$8,000	67,359	172,605	494,593	50,262	53,215	27,907	35,849	209,086	16,528	16,528	136,807	201,283	62,447	62,447	68,859			
\$8,000 under \$10,000	85,668	81,424	791,093	60,724	67,915	18,737	24,691	207,196	12,195	12,195	107,781	147,981	1,177,281	84,064	84,064			
\$10,000 under \$12,000	76,692	86,416	864,116	105,920	105,978	32,223	34,392	421,653	31,091	31,091	83,724	105,691	1,086,493	100,157	100,157			
\$12,000 under \$14,000	84,769	92,782	1,090,148	118,641	118,641	28,722	34,785	433,100	28,716	28,716	83,996	124,381	1,255,305	112,652	112,652			
\$14,000 under \$16,000	81,557	85,550	1,223,021	131,687	131,687	30,766	37,652	460,762	36,263	36,263	73,504	100,670	1,238,693	108,451	108,451			
\$16,000 under \$18,000	77,545	82,571	1,315,193	176,548	176,548	18,954	22,764	360,879	36,811	36,811	52,058	69,834	1,268,350	127,421	127,421			
\$18,000 under \$20,000	80,275	86,829	1,525,782	276,576	276,576	31,004	32,898	468,877	120,608	120,608	48,474	54,684	1,218,243	174,968	174,968			
\$20,000 under \$25,000	104,494	110,221	2,322,916	327,576	327,576	38,007	42,022	1,427,944	235,501	235,501	65,979	72,985	1,790,822	309,439	312,274			
\$25,000 under \$30,000	82,207	85,667	2,243,899	560,605	560,605	18,881	21,654	1,258,883	300,877	300,877	14,664	16,664	1,937,240	216,380	219,766			
\$30,000 under \$50,000	89,324	96,711	3,252,802	76,573	76,573	5,487	6,190	732,016	243,663	243,663	3,443	5,158	457,751	150,893	154,669			
\$50,000 under \$100,000	20,260	22,453	1,350,637	326,282	326,282	15,780	17,663	387,078	144,323	144,323	814	1,163	229,243	90,080	93,155			
\$100,000 under \$200,000	3,546	3,607	468,101	74,178	76,763	1,383	1,551	30,091	38,775	41,205	115	175	77,530	30,196	32,553			
\$200,000 under \$500,000	705	775	191,496	17,765	19,143	138	155	90,091	60,978	66,965	40	61	90,133	36,934	39,900			
\$500,000 under \$1,000,000	63	75	43,917	20,758	21,632	50	57	120,915	58	875	89,483	124,810	243,318	212	428			
\$1,000,000 or more	25	27	305,424	668	2,096	14,210	14,221	—	23,287	23,287	309,417	421,659	2,322,580	91,359	91,359			
All returns, summary:	99,370	99,564	1,483,751	76,573	76,573	79,724	105,617	610,106	51,112	51,112	234,185	327,063	2,881,057	197,828	197,828			
Under \$5,000	188,427	197,429	1,483,751	215,542	215,542	58,950	70,452	1,205,821	113,333	113,333	166,878	215,481	2,873,067	276,404	276,404			
\$5,000 under \$10,000	201,627	214,758	3,510,302	378,081	378,081	70,452	86,818	6,032,479	1,278,027	1,304,720	205,046	254,484	6,869,312	1,256,000	1,274,906			
\$10,000 under \$15,000	201,211	319,737	9,915,827	1,758,520	1,775,310	146,493	161,213	8,032,479	1,278,027	1,304,720	205,046	254,484	6,869,312	1,256,000	1,274,906			
\$15,000 under \$20,000	300,646	319,737	9,915,827	1,758,520	1,775,310	146,493	161,213	8,032,479	1,278,027	1,304,720	205,046	254,484	6,869,312	1,256,000	1,274,906			
\$20,000 or more	300,646	319,737	9,915,827	1,758,520	1,775,310	146,493	161,213	8,032,479	1,278,027	1,304,720	205,046	254,484	6,869,312	1,256,000	1,274,906			
<b>Total</b>	86,634,640	204,517,247	1,158,492,225	77,345,927	77,345,927	989,403,997	1,227,256	65,243,006	9,147,470	21,380,107	50,691,868	102,485,116	133,991,022	135,299,096				
Under \$2,000	9,709,451	12,893,927	2,745,679	8,464,667	10,902,156	985,553	765,041	652,912	338,950	762,208	2,731,390	3,410,358	1,784,596	3,531	54,748			
\$2,000 under \$4,000	9,222,484	13,530,353	27,374,719	7,984,811	23,290,528	765,041	871,664	1,511,717	365,220	216,606	3,410,358	3,410,358	6,777,077	59,705	64,180			
\$4,000 under \$6,000	8,573,827	14,637,520	42,845,573	7,103,151	34,207,988	871,664	1,511,717	1,997,450	552,144	348,791	3,410,358	3,410,358	6,777,077	494,085	494,085			
\$6,000 under \$8,000	8,063,585	15,793,721	56,127,697	6,880,591	45,894,209	859,585	1,997,450	547,799	469,462	469,462	3,661,057	7,766,576	2,260,262	2,260,262	2,260,262			
\$8,000 under \$10,000	7,036,107	15,796,212	63,185,453	6,137,098	52,846,110	859,585	2,384,785	516,022	516,022	516,022	3,661,115	7,365,156	2,329,213	2,329,213	2,329,213			
\$10,000 under \$12,000	6,094,031	14,584,041	66,832,830	5,477,042	57,569,353	797,803	2,388,202	2,388,202	494,492	513,236	3,505,384	6,342,039	3,248,401	3,248,401	3,248,401			
\$12,000 under \$14,000	5,685,027	14,555,932	73,793,022	5,233,484	65,093,829	772,264	2,679,988	502,745	443,760	443,760	3,576,393	5,575,445	4,619,377	4,619,377	4,619,377			
\$14,000 under \$16,000	5,071,629	14,263,117	70,702,893	4,704,241	62,351,970	729,676	2,678,471	535,968	342,481	342,481	3,576,393	5,575,445	4,619,377	4,619,377	4,619,377			
\$16,000 under \$18,000	4,735,483	14,138,948	80,344,190	4,474,650	72,321,697	707,590	2,749,501	537,171	335,203	335,203	3,576,393	5,575,445	4,619,377	4,619,377	4,619,377			
\$18,000 under \$20,000	4,118,005	12,905,813	78,121,425	3,910,388	68,327,000	688,327	2,906,941	435,320	296,203	296,203	3,576,393	5,575,445	4,619,377	4,619,377	4,619,377			
\$20,000 under \$25,000	3,766,714	11,736,723	73,176,927	3,396,830	65,272,650	1,230,993	6,365,067	1,124,604	1,443,073	1,443,073	6,515,748	9,095,508	19,381,739	19,381,739	19,381,739			
\$25,000 under \$30,000	4,354,940	14,790,092	118,765,196	4,087,751	104,467,109	846,746	5,762,111	829,473	1,401,373	1,401,373	3,880,843	7,114,603	15,882,297	15,882,297	15,882,297			
\$30,000 under \$50,000	4,784,916	16,337,796	174,741,480	4,350,533	141,132,881	1,357,381	16,142,021	14,900,634	3,689,488	3,689,488	4,539,446	13,777,090	29,955,830	30,139,567	30,139,567			
\$50,000 under \$100,000	1,140,784	3,961,509	74,931,625	918,684	45,031,553	653,029	16,142,021	16,142,021	665,348	665,348	1,125,687	19,884,052	19,884,052	19,884,052	19,884,052			
\$100,000 under \$200,000	225,150	785,864	29,460,953	180,713	15,612,448	158,021	5,687,835	166,049	2,205,677	2,205,677	223,800	5,944,893	9,976,878	9,976,878	9,976,878			
\$200,000 under \$500,000	46,386	147,603	12,879,068	36,649	5,361,215	35,953	1,897,399	38,992	1,823,262	1,823,262	46,294	3,797,193	5,171,153	5,171,153	5,171,153			
\$500,000 under \$1,000,000	5,232	15,453	3,477,411	4,033	897,222	4,184	391,052	4,777	1,245,827	1,245,827	5,227	1,361,157	1,524,108	1,524,108	1,524,108			
\$1,000,000 or more	1,785	5,016	3,616,814	1,392	458,077	1,467	404,404	1,662	1,662	1,662	1,782	1,508,869	1,717,940	1,717,940	1,717,940			
All returns, summary:	23,262,635	33,554,363	49,618,146	20,066,442	49,784,090	21,879,907	58,928,695	932,460	1,181,815	1,181,815	8,065,140	4,480,936	237,444	237,444	284,267			
Under \$5,000	19,342,819	39,097,379	122,680,376	16,503,976	117,356,930	13,277,675	52,168	1,274,675	1,204,654	1,204,654	9,115,335	18,857,950	3,906,660	3,906,660	3,918,794			
\$5,000 under \$10,000	14,299,206	36,160,592	177,144,037	13,033,378	154,814,934	1,947,975	6,376,981	1,274,192	1,269,466	1,269,466	8,764,590	14,863,076	10,413,028	10,413,028	10,427,456			
\$10,000 under \$15,000	11,404,973	34,307,259	188,020,323	10,676,385	178,195,354	1,717,985	7,026,122	1,231,410	1,348,565	1,348,565	6,407,976	11,250,261	16,939,692	16,939,692	16,939,692			
\$15,000 under \$20,000	18,325,007	61,397,654	591,048,744	16,976,385	469,253,155	4,286,884	52,427,130	4,327,739	16,135,387	16,135,387	16,338,827	53,232,671	102,493,999	102,493,999	103,700,860			

Footnotes at end of table.



Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness: One												Number of exemptions other than age or blindness: Two											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities <sup>1</sup>		Sales of property net gain less loss <sup>2</sup>		All other income less loss <sup>3</sup>		Income tax after credits	Total income tax	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities <sup>1</sup>		Sales of property net gain less loss <sup>2</sup>		All other income less loss <sup>3</sup>		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>Total</b>	<b>35,329,086</b>	<b>237,771,057</b>	<b>31,181,247</b>	<b>194,011,636</b>	<b>1,987,591</b>	<b>5,394,775</b>	<b>2,039,426</b>	<b>3,520,512</b>	<b>16,073,318</b>	<b>34,844,135</b>	<b>20,975,329</b>	<b>21,161,517</b>	<b>20,158,184</b>	<b>324,059,447</b>	<b>16,761,625</b>	<b>244,274,340</b>	<b>3,802,341</b>	<b>18,185,408</b>	<b>3,350,762</b>	<b>8,767,174</b>	<b>14,814,140</b>	<b>52,832,525</b>	<b>44,154,337</b>	<b>44,664,834</b>
Under \$2,000	8,031,166	7,459,436	7,299,639	17,973,861	380,749	—905,184	121,228	84,793	2,032,448	305,967	2,883	8,032	913,003	—1,235,758	1,292,320	296,765	18,185,408	91,927	260,775	415,099	—580,619	641	15,662	
\$2,000 under \$4,000	6,941,402	20,404,373	6,149,214	17,668,851	329,012	435,914	205,348	93,687	2,032,448	2,205,922	56,817	6,941	1,293,441	4,000,416	2,897,781	221,717	1,210,888	107,474	70,933	601,921	910,615	2,862	6,412	
\$4,000 under \$6,000	5,297,238	26,311,300	4,476,572	21,550,338	276,069	502,801	260,040	169,252	2,280,691	4,088,909	472,026	\$4,000	1,794,920	9,008,365	5,916,702	299,968	453,783	210,157	1,066,166	2,504,843	2,504,843	18,932	6,412	
\$6,000 under \$8,000	4,218,089	39,271,241	3,666,728	24,855,580	164,224	447,022	164,224	149,344	1,942,874	3,199,864	1,055,505	\$6,000	1,865,048	12,989,997	8,618,785	295,100	610,359	230,157	1,142,316	3,559,390	3,559,390	179,924	179,943	
\$8,000 under \$10,000	3,119,312	27,900,507	2,794,961	24,058,725	115,712	338,255	115,712	131,782	1,317,702	2,181,853	1,761,729	\$8,000	1,662,179	14,977,169	10,348,168	270,467	596,707	216,662	1,103,985	3,851,183	517,788	517,788	517,788	
\$10,000 under \$12,000	2,202,823	24,057,513	1,961,759	20,805,844	115,712	338,255	115,712	131,782	1,317,702	2,181,853	1,761,729	\$10,000	1,681,411	18,417,470	14,171,534	270,658	642,222	191,489	1,169,221	3,392,199	934,310	934,310	934,310	
\$12,000 under \$14,000	1,826,677	23,610,277	1,667,613	20,746,615	108,033	346,173	158,128	96,941	1,223,895	2,420,549	2,217,483	\$12,000	1,492,703	19,388,552	15,480,730	237,682	719,244	175,408	2,976,312	2,976,312	1,317,658	1,317,658	1,317,658	
\$14,000 under \$16,000	1,166,033	17,447,617	1,043,394	14,991,782	72,347	215,900	152,700	141,047	1,043,394	2,098,898	1,960,489	\$14,000	1,410,408	21,194,256	17,389,124	218,672	751,012	186,554	3,113,711	2,762,750	1,638,401	1,638,401	1,638,401	
\$16,000 under \$18,000	839,117	14,213,907	761,624	12,239,732	61,834	288,147	103,869	128,023	664,621	1,559,005	1,484,242	\$16,000	1,360,339	23,115,739	19,485,285	226,479	922,299	218,408	3,022,668	2,434,487	2,189,407	2,189,407	2,189,407	
\$18,000 under \$20,000	508,915	9,630,135	455,114	7,978,849	51,035	305,932	76,581	108,108	470,223	1,221,247	1,378,716	\$18,000	1,208,455	22,924,181	19,601,508	189,176	785,142	179,287	2,325,875	2,325,875	2,386,793	2,386,793	2,386,793	
\$20,000 under \$25,000	619,485	13,645,645	530,176	10,526,171	78,557	474,141	164,023	300,787	234,547	2,344,547	2,317,752	\$20,000	1,178,294	37,434,751	32,333,643	357,857	1,938,721	394,994	555,500	5,156,856	6,630,474	6,630,474	6,630,474	
\$25,000 under \$30,000	235,817	6,372,514	174,791	4,174,449	54,082	538,847	82,897	214,183	223,737	1,445,034	1,214,810	\$25,000	1,295,309	35,323,056	28,786,690	259,736	1,676,157	340,029	676,379	4,183,830	5,513,850	5,513,850	5,513,850	
\$30,000 under \$50,000	234,729	8,699,578	156,566	4,507,105	69,750	509,082	120,649	492,842	229,491	1,445,034	2,014,078	\$30,000	1,442,342	32,755,394	29,027,126	408,246	4,538,717	5,127,705	7,686,741	10,036,097	10,036,097	10,036,097	10,036,097	
\$50,000 under \$100,000	68,955	4,536,666	34,105	1,420,063	31,521	616,611	46,952	454,952	68,262	2,045,040	1,370,023	\$50,000	337,014	25,858,39	21,616,075	185,869	4,047,360	3,352,186	5,545,993	5,978,732	5,978,732	5,978,732	5,978,732	
\$100,000 under \$200,000	14,037	1,849,211	6,716	426,534	7,238	252,962	10,971	247,726	13,936	921,990	687,771	\$100,000	71,440	9,421,013	7,412,805	48,175	1,216,075	1,216,075	2,965,649	3,204,000	3,204,000	3,204,000	3,204,000	
\$200,000 under \$500,000	4,328	1,233,740	1,888	204,883	2,538	113,349	3,520	199,188	4,312	716,320	533,131	\$200,000	17,864	4,995,124	4,037,803	13,382	1,727,803	1,568,8	1,815,326	2,049,406	2,049,406	2,049,406	2,049,406	
\$500,000 under \$1,000,000	665	452,433	273	47,287	388	29,195	995	104,312	665	271,639	205,310	\$500,000	2,214	1,474,151	1,332	1,753	339,848	639,615	639,615	639,615	639,615	639,615	639,615	
\$1,000,000 or more	278	644,964	124	34,968	173	31,284	251	208,652	278	370,060	302,306	\$1,000,000	788	1,617,631	1,551,87	639	178,466	750	701,999	787	787	787	787	
All returns, summary	17,771,914	40,456,991	15,828,842	35,993,594	850,557	—2,088,991	463,466	262,463	5,825,931	4,430,926	231,777	17,771	17,771,914	40,456,991	15,828,842	35,993,594	850,557	—2,088,991	463,466	262,463	5,825,931	4,430,926	231,777	231,777
Under \$5,000	9,835,313	70,885,865	8,558,272	59,913,760	483,817	1,104,889	489,524	429,508	4,670,351	4,441,709	294,793	9,835	9,835,313	70,885,865	8,558,272	59,913,760	483,817	1,104,889	489,524	429,508	4,670,351	4,441,709	294,793	294,793
\$5,000 under \$10,000	4,647,031	56,655,807	4,183,728	49,159,429	280,768	824,486	402,076	290,506	3,005,754	6,381,366	4,982,037	\$5,000	4,647,031	56,655,807	4,183,728	49,159,429	280,768	824,486	402,076	290,506	3,005,754	6,381,366	4,982,037	4,982,037
\$10,000 under \$15,000	1,896,534	32,333,643	1,705,765	27,603,392	148,702	729,921	254,539	315,395	1,475,674	3,684,935	4,163,685	\$10,000	1,896,534	32,333,643	1,705,765	27,603,392	148,702	729,921	254,539	315,395	1,475,674	3,684,935	4,163,685	4,163,685
\$15,000 under \$20,000	1,178,294	37,434,751	904,639	21,341,460	244,247	2,965,470	429,821	2,222,641	1,095,698	10,905,179	8,643,847	\$15,000	1,178,294	37,434,751	904,639	21,341,460	244,247	2,965,470	429,821	2,222,641	1,095,698	10,905,179	8,643,847	8,643,847
<b>Total</b>	<b>20,158,184</b>	<b>324,059,447</b>	<b>16,761,625</b>	<b>244,274,340</b>	<b>3,802,341</b>	<b>18,185,408</b>	<b>3,350,762</b>	<b>8,767,174</b>	<b>14,814,140</b>	<b>52,832,525</b>	<b>44,154,337</b>	<b>44,664,834</b>	<b>20,158,184</b>	<b>324,059,447</b>	<b>16,761,625</b>	<b>244,274,340</b>	<b>3,802,341</b>	<b>18,185,408</b>	<b>3,350,762</b>	<b>8,767,174</b>	<b>14,814,140</b>	<b>52,832,525</b>	<b>44,154,337</b>	<b>44,664,834</b>
Under \$2,000	913,003	—1,235,758	605,252	1,292,320	296,765	—2,208,234	91,927	260,775	415,099	—580,619	641	913	913,003	—1,235,758	1,292,320	296,765	18,185,408	91,927	260,775	415,099	—580,619	641	15,662	
\$2,000 under \$4,000	1,293,441	4,000,416	978,138	2,897,781	221,717	1,210,888	107,474	70,933	601,921	910,615	2,862	1,293	1,293,441	4,000,416	2,897,781	221,717	1,210,888	107,474	70,933	601,921	910,615	2,862	6,412	
\$4,000 under \$6,000	1,794,920	9,008,365	1,301,464	5,916,702	299,968	453,783	210,157	133,037	1,066,166	2,504,843	18,932	\$4,000	1,794,920	9,008,365	1,301,464	5,916,702	299,968	453,783	210,157	133,037	1,066,166	2,504,843	18,932	
\$6,000 under \$8,000	1,865,048	12,989,997	1,398,261	8,618,785	295,100	610,359	295,100	201,482	1,142,316	3,559,390	179,924	\$6,000	1,865,048	12,989,997	1,398,261	8,618,785	295,100	610,359	295,100	201,482	1,142,316	3,559,390	179,924	
\$8,000 under \$10,000	1,662,179	14,977,169	1,257,867	10,348,168	270,467	596,707	216,662	182,111	1,103,985	3,851,183	517,788	\$8,000	1,662,179	14,977,169	1,257,867	10,348,168	270,467	596,707	216,662	182,111	1,103,985	3,851,183	517,788	
\$10,000 under \$12,000	1,681,411	18,417,470	1,401,097	14,171,534	270,658	642,222	191,489	211,5																



Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness: Three											Total income tax	
	Number of returns	Adjusted gross income less deficit		Salaries and wages		Total net profit less loss from business activities <sup>1</sup>		Sales of property net gain less loss <sup>2</sup>		All other income less loss <sup>3</sup>			Income tax after credits
		(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)		
<b>Total</b>	11,312,250	194,503,410	10,643,852	172,875,255	2,067,047	11,398,517	1,208,643	3,000,576	6,975,529	7,229,062	22,780,722	22,965,216	
Under \$2,000	384,320	—737,442	307,422	666,724	120,017	1,187,637	35,400	127,670	122,828	—364,198	9,088	9,088	
\$2,000 under \$4,000	449,550	1,372,252	405,776	1,252,466	81,879	1,252,466	17,547	14,723	119,820	75,484	487	487	
\$4,000 under \$6,000	720,427	3,661,171	643,770	3,339,466	191,168	200,666	41,868	23,966	285,531	97,131	431	431	
\$6,000 under \$8,000	957,873	8,662,441	892,662	6,136,902	382,328	610,336	126,211	58,178	351,178	203,078	22,974	23,510	
\$8,000 under \$10,000	902,613	8,099,291	834,883	7,285,367	156,075	521,989	61,013	38,658	199,632	159,632	137,580	137,580	
\$10,000 under \$12,000	894,936	9,851,325	863,749	9,162,069	138,517	430,518	45,767	35,105	200,413	200,413	323,529	323,529	
\$12,000 under \$14,000	862,438	11,260,639	830,848	10,539,431	132,565	498,915	51,506	21,879	502,630	502,630	531,220	531,220	
\$14,000 under \$16,000	934,365	14,006,628	903,894	13,171,274	151,716	536,951	60,619	63,750	590,694	590,694	840,773	840,773	
\$16,000 under \$18,000	854,295	14,490,399	829,862	13,573,007	143,384	435,364	84,875	62,039	621,089	621,089	1,062,444	1,062,444	
\$18,000 under \$20,000	821,843	15,604,576	799,498	14,597,484	124,695	500,502	76,013	140,195	643,194	643,194	1,408,035	1,408,035	
\$20,000 under \$25,000	1,538,749	34,427,915	1,504,517	32,322,801	233,057	1,105,681	185,948	237,974	1,268,648	1,268,648	3,747,944	3,747,944	
\$25,000 under \$30,000	854,056	23,273,875	820,552	21,207,683	164,065	1,111,715	124,834	187,448	765,926	765,926	3,147,864	3,147,864	
\$30,000 under \$50,000	901,221	32,677,655	862,342	27,901,330	245,848	2,811,136	246,968	539,452	850,845	850,845	5,605,518	5,605,518	
\$50,000 under \$100,000	132,663	12,512,684	163,503	10,860,263	150,919	2,637,384	106,919	542,230	190,307	190,307	3,232,356	3,232,356	
\$100,000 under \$200,000	34,997	4,535,227	28,897	3,257,202	25,172	983,273	25,728	318,927	34,719	34,719	1,552,520	1,552,520	
\$200,000 under \$500,000	6,392	1,360,461	5,862	893,898	5,643	292,113	5,905	289,478	6,917	6,917	797,867	797,867	
\$500,000 under \$1,000,000	742	491,169	630	151,553	625	60,441	677	111,879	167,295	167,295	228,764	228,764	
\$1,000,000 or more	219	393,327	185	66,370	200	64,482	200	133,026	219	219	204,391	204,391	
All returns, summary:													
Under \$5,000	1,146,447	2,038,364	996,639	3,262,978	255,625	1,089,120	70,317	148,805	330,903	—284,300	9,583	9,583	
\$5,000 under \$10,000	2,268,336	17,019,350	2,087,874	15,437,969	347,725	1,016,161	127,067	165,590	730,681	399,630	161,521	161,521	
\$10,000 under \$15,000	2,216,402	27,769,118	2,136,697	25,990,559	346,112	1,148,138	123,229	124,498	1,218,902	505,923	1,229,651	1,229,651	
\$15,000 under \$20,000	2,151,475	37,444,448	2,089,154	35,052,647	332,790	1,257,112	190,951	221,370	1,576,721	913,319	2,979,053	2,979,053	
\$20,000 or more	3,529,590	10,232,130	3,376,488	9,931,101	784,795	9,066,225	697,079	2,340,314	3,118,322	5,694,489	18,415,179	18,415,179	

Size of adjusted gross income	Number of exemptions other than age or blindness: Four										Total income tax		
	Number of returns	Adjusted gross income less deficit		Salaries and wages		Total net profit less loss from business activities <sup>1</sup>		Sales of property net gain less loss <sup>2</sup>		All other income less loss <sup>3</sup>		Income tax after credits	
		(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)			(102)
<b>Total</b>	10,598,427	210,730,425	10,062,821	189,060,546	2,293,543	14,587,053	1,328,796	2,945,116	7,122,011	4,137,711	24,824,063	25,026,303	
Under \$2,000	184,784	—1,324,316	121,937	442,701	102,993	—1,406,706	17,532	152,963	93,701	—522,744	9,702	9,702	
\$2,000 under \$4,000	268,696	811,328	223,673	741,616	71,961	1,533,367	17,651	16,185	76,827	491	516	516	
\$4,000 under \$6,000	435,457	2,208,536	401,802	2,017,671	66,371	1,533,367	22,377	10,677	106,057	27,121	203	203	
\$6,000 under \$8,000	593,127	4,039,826	521,697	3,613,982	107,892	353,817	34,935	17,324	189,621	54,903	2,384	2,384	
\$8,000 under \$10,000	698,346	6,322,235	643,086	5,766,567	140,235	421,866	44,557	60,960	297,312	73,742	69,857	71,047	
\$10,000 under \$12,000	694,568	7,653,238	667,560	7,196,516	133,788	444,501	43,521	58,464	308,255	46,243	157,931	159,035	
\$12,000 under \$14,000	860,844	11,212,860	827,845	10,586,674	162,120	542,155	70,722	60,417	460,905	23,612	397,664	398,860	
\$14,000 under \$16,000	843,446	12,674,436	818,227	12,003,764	153,445	583,434	76,520	49,020	555,567	38,218	680,518	680,783	
\$16,000 under \$18,000	904,315	15,329,580	883,869	14,613,874	150,118	496,627	73,796	112,896	645,668	107,182	1,031,086	1,035,059	
\$18,000 under \$20,000	840,375	15,966,067	817,890	15,031,735	135,261	711,370	55,242	61,811	190,190	190,190	1,238,704	1,238,704	
\$20,000 under \$25,000	1,811,353	40,462,876	1,776,867	38,395,639	204,941	1,437,534	204,941	187,277	1,493,367	442,525	4,030,274	4,030,274	
\$25,000 under \$30,000	1,029,948	28,147,653	1,006,914	26,259,549	304,614	1,275,656	145,523	177,464	1,084,619	145,523	3,398,359	3,398,359	
\$30,000 under \$50,000	1,147,634	41,827,614	1,084,442	36,179,705	329,934	3,973,126	317,389	576,140	1,084,619	1,084,619	6,724,554	6,724,554	
\$50,000 under \$100,000	257,690	16,834,225	222,104	14,415,706	151,000	3,875,989	137,315	568,625	253,962	253,962	4,032,295	4,032,295	
\$100,000 under \$200,000	43,884	5,746,165	37,755	3,535,960	32,216	1,207,865	30,150	356,022	43,572	43,572	1,936,841	1,936,841	
\$200,000 under \$500,000	7,051	1,938,504	6,106	1,007,762	5,795	331,289	5,816	263,712	7,039	7,039	765,313	765,313	
\$500,000 under \$1,000,000	684	456,712	604	164,679	614	61,396	629	107,594	684	684	195,927	195,927	
\$1,000,000 or more	215	432,587	193	86,877	194	72,132	200	137,502	214	214	196,264	211,992	
All returns, summary													
Under \$5,000	651,978	374,371	529,262	1,995,053	210,917	—1,279,245	75,286	169,401	225,273	—510,238	9,893	9,893	
\$5,000 under \$10,000	1,504,432	11,672,898	1,382,993	10,867,263	298,535	1,252,466	91,766	87,809	538,245	143,751	72,443	73,828	
\$10,000 under \$15,000	1,950,926	24,599,025	1,879,250	23,211,601	375,334	1,247,037	150,282	134,721	1,011,653	—4,335	826,450	826,450	
\$15,000 under \$20,000	2,192,622	38,247,155	2,136,131	36,220,963	379,398	1,530,051	169,459	178,847	1,576,923	317,294	2,678,871	2,678,871	
\$20,000 or more	4,298,469	135,846,336	4,134,985	117,045,777	1,029,389	12,234,986	842,003	2,374,336	3,769,917	4,191,238	21,430,100	21,430,100	

Footnotes at end of table



Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness: Five												Total income tax
	Number of returns (105)	Adjusted gross income less deficit (106)	Salaries and wages (107)		Total net profit less loss from business activities <sup>1</sup> (108)		Sales of property net gain less loss <sup>2</sup> (109)		All other income less loss <sup>3</sup> (110)		Income tax after credits (115)		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
<b>Total</b>	<b>5,346,331</b>	<b>114,161,730</b>	<b>5,062,740</b>	<b>101,215,912</b>	<b>1,263,709</b>	<b>9,195,776</b>	<b>752,287</b>	<b>1,747,165</b>	<b>3,531,659</b>	<b>2,002,877</b>	<b>13,326,802</b>	<b>13,451,211</b>	
Under \$2,000	90,700	764,813	51,540	297,412	60,152	809,910	27,536	53,806	37,497	306,121	5	5,589	
\$2,000 under \$4,000	152,762	438,013	132,500	434,624	37,290	16,365	12,880	16,434	30,990	3,320	—	13	
\$4,000 under \$6,000	181,160	922,286	155,319	802,699	52,074	115,004	59,662	2,174	73,862	6,727	—	31	
\$6,000 under \$8,000	217,918	1,547,179	196,022	1,425,079	56,257	144,581	15,894	14,049	73,385	24,148	479	968	
\$8,000 under \$10,000	340,657	3,085,146	317,044	2,875,777	73,387	232,380	18,455	14,049	118,435	12,217	12,235	12,235	
\$10,000 under \$12,000	384,051	3,999,827	358,627	3,586,974	83,251	288,025	33,300	41,067	175,617	81,289	57,300	57,810	
\$12,000 under \$14,000	354,237	4,591,351	336,657	4,276,904	77,723	323,273	30,335	33,115	168,291	41,941	107,798	107,993	
\$14,000 under \$16,000	407,663	6,110,001	385,840	5,679,838	83,225	346,326	42,442	50,094	228,595	38,743	236,215	236,739	
\$16,000 under \$18,000	464,924	7,886,992	449,396	7,442,904	90,068	367,362	34,086	38,036	300,835	38,671	421,685	422,197	
\$18,000 under \$20,000	435,710	8,266,962	423,372	7,793,577	85,671	394,560	33,096	35,833	354,530	42,971	543,240	544,539	
\$20,000 under \$25,000	954,476	21,254,967	929,543	20,023,357	111,723	877,940	88,419	88,419	762,547	265,190	1,865,456	1,866,109	
\$25,000 under \$30,000	568,894	15,562,211	555,453	14,658,263	101,517	689,088	79,280	475,039	156,436	1,663,676	1,671,504	1,671,504	
\$30,000 under \$50,000	647,003	23,755,768	613,082	20,607,173	188,443	2,301,959	182,018	377,836	604,988	468,800	3,604,569	3,604,569	
\$50,000 under \$100,000	166,318	10,958,075	142,730	7,502,356	102,340	2,676,795	91,924	222,233	152,729	456,431	2,557,592	2,576,247	
\$100,000 under \$200,000	33,384	4,316,183	28,798	2,776,010	24,885	891,463	23,776	244,959	33,072	401,751	1,387,719	1,411,921	
\$200,000 under \$500,000	5,844	1,602,893	5,051	654,844	4,925	398,298	4,662	173,840	5,827	265,911	614,168	635,150	
\$500,000 under \$1,000,000	481	316,739	421	110,890	430	38,039	479	76,279	49	91,532	132,314	141,261	
\$1,000,000 or more	159	302,483	145	63,033	148	26,885	151	123,189	159	89,376	141,701	156,575	
All returns, summary													
Under \$5,000	326,140	48,834	253,372	1,058,793	122,608	773,151	43,846	76,012	84,176	—312,820	5	5,634	
\$5,000 under \$10,000	657,057	5,188,977	599,053	4,776,798	156,752	4,388,772	40,754	7,770	218,017	34,463	12,696	13,264	
\$10,000 under \$15,000	922,118	11,545,478	865,354	10,536,004	203,525	835,641	91,495	119,753	452,386	54,080	267,077	268,270	
\$15,000 under \$20,000	1,104,467	19,309,183	1,069,738	18,246,192	206,413	883,947	81,764	78,392	732,240	100,653	1,099,162	1,101,007	
\$20,000 or more	2,376,549	78,069,259	2,275,223	66,598,126	574,411	7,810,468	494,428	1,465,238	2,044,840	2,195,427	11,947,862	12,063,036	

Size of adjusted gross income	Number of exemptions other than age or blindness: Six or more												Total income tax
	Number of returns (117)	Adjusted gross income less deficit (118)	Salaries and wages (119)		Total net profit less loss from business activities <sup>1</sup> (120)		Sales of property net gain less loss <sup>2</sup> (121)		All other income less loss <sup>3</sup> (122)		Income tax after credits (128)		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
<b>Total</b>	<b>3,850,382</b>	<b>77,286,156</b>	<b>3,548,842</b>	<b>67,966,307</b>	<b>858,325</b>	<b>6,418,478</b>	<b>467,556</b>	<b>1,378,545</b>	<b>2,175,211</b>	<b>1,438,806</b>	<b>7,929,789</b>	<b>8,030,016</b>	
Under \$2,000	105,458	691,139	78,817	209,672	34,877	518,420	15,327	82,201	29,817	—316,881	1	6,475	
\$2,000 under \$4,000	116,633	814,824	95,510	348,308	23,182	20,880	7,320	4,644	14,736	18,843	—	64	
\$4,000 under \$6,000	144,625	941,543	124,224	581,111	38,014	86,238	7,847	14,032	31,248	52,346	—	25	
\$6,000 under \$8,000	235,530	1,617,012	205,221	1,433,881	53,605	132,023	22,641	40,486	59,047	622	—	26	
\$8,000 under \$10,000	313,000	2,791,106	289,237	2,511,505	53,821	186,821	10,568	49,430	92,563	64,350	2,349	5,847	
\$10,000 under \$12,000	256,246	2,813,900	243,050	2,684,476	55,868	184,682	15,078	11,304	97,115	—46,531	15,141	15,143	
\$12,000 under \$14,000	288,128	3,729,343	274,655	3,463,475	54,141	250,228	16,646	19,141	120,398	—3,501	48,997	49,450	
\$14,000 under \$16,000	309,714	4,639,965	296,899	4,356,189	50,471	244,848	21,633	26,383	152,042	12,536	109,595	109,610	
\$16,000 under \$18,000	312,493	5,307,573	300,804	4,996,894	52,889	289,681	22,197	33,627	188,758	37,371	209,341	210,327	
\$18,000 under \$20,000	302,707	5,739,504	298,183	5,429,846	52,489	206,415	15,011	34,639	188,481	68,605	277,586	278,364	
\$20,000 under \$25,000	343,345	11,854,249	333,345	11,124,778	103,967	531,049	62,374	73,115	382,840	125,306	789,693	791,748	
\$25,000 under \$30,000	243,777	10,985,887	236,812	9,400,475	62,732	470,647	56,910	87,475	301,809	127,290	941,474	944,605	
\$30,000 under \$50,000	2,689,169	15,025,470	2,583,156	12,910,442	115,160	1,698,002	110,905	200,408	368,765	306,619	1,989,513	1,997,241	
\$50,000 under \$100,000	778,127	7,336,361	733,361	5,116,890	72,011	1,913,466	64,078	258,623	115,490	339,382	1,758,370	1,780,734	
\$100,000 under \$200,000	181,500	3,583,067	173,807	2,330,807	20,335	788,445	17,936	189,425	27,177	303,260	1,123,657	1,142,021	
\$200,000 under \$500,000	23,354	1,188,471	23,000	672,025	3,670	172,314	4,354	145,086	4,354	198,921	442,436	460,218	
\$500,000 under \$1,000,000	2,953	1,962,066	2,373	1,060,971	384	43,481	68,067	68,067	436	68,561	120,736	129,645	
\$1,000,000 or more	850	223,622	112	51,644	113	30,791	110	61,479	125	81,708	100,880	106,472	
All returns, summary													
Under \$5,000	292,724	1,957,632	239,629	769,393	71,328	—544,561	24,729	93,779	58,899	—291,873	1	6,538	
\$5,000 under \$10,000	622,522	4,243,727	553,380	4,271,746	137,371	341,992	35,974	97,015	170,512	111,153	2,349	5,899	
\$10,000 under \$15,000	696,522	4,717,647	660,811	8,125,904	141,544	608,985	45,503	53,584	294,132	—44,130	111,338	111,853	
\$15,000 under \$20,000	5,089,259	772,766	752,780	12,784,976	13,485,962	129,107	71,509	45,152	516,867	112,609	549,262	551,041	
\$20,000 or more	1,465,828	50,187,208	1,382,242	42,014,288	378,375	5,558,195	316,198	1,063,679	1,201,006	1,551,047	7,266,759	7,354,685	

<sup>1</sup>Includes business or profession, farm, partnership, and Small Business Corporation net income less loss.<sup>2</sup>Includes net gain less loss from sales of capital assets, and net gain less loss from sales of property other than capital assets.<sup>3</sup>Includes dividends in adjusted gross income, interest received, rent, royalty, estate or trust net income less loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, and other income less loss, less statutory adjustments.

NOTE: Detail may not add to total because of rounding.



Table 2.10—Exemptions by Type and Marital Status

[All figures are estimates based on samples]

Type of exemption	All returns	Joint returns of husbands and wives	Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses	Returns of single persons not heads of households or surviving spouses
	(1)	(2)	Total	Spouse filing	Spouse not filing	Total	Maintaining household for dependents	Maintaining household for others		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Number of Returns</b>										
Total returns	86,634,640	44,004,343	1,294,752	1,200,088	94,864	5,837,754	5,233,944	603,810	152,837	35,344,954
Returns with exemptions for age 65 or over	8,028,471	4,497,220	75,263	71,889	*3,374	142,072	125,595	16,477	5,434	3,308,482
Blindness	176,156	127,107	*8	*8	—	—	—	—	—	48,507
Total	35,048,923	27,785,005	489,130	431,759	57,371	5,347,369	4,967,962	379,407	152,837	1,274,582
Children at home	32,998,139	27,083,855	436,514	384,095	52,419	4,729,040	4,416,871	312,169	152,837	595,893
Children away from home	1,244,058	586,562	42,435	38,607	*3,828	117,463	110,109	*7,354	*20	437,578
Parents at home	991,281	498,012	15,725	**	**	403,211	357,574	45,637	*9,851	64,482
Parents away from home	369,829	262,073	*1,673	**	**	70,786	62,170	*8,616	*482	34,815
Other	1,015,009	493,761	16,743	13,804	*2,939	370,087	332,322	37,765	*1,590	132,828
Returns with exemptions for other than age or blindness, total	86,634,640	44,004,343	1,294,752	1,200,088	94,864	5,837,754	5,233,944	603,810	152,837	35,344,954
One	35,329,086	27,785,005	489,130	431,759	57,371	5,347,369	4,967,962	379,407	152,837	1,274,582
Two	20,158,184	16,219,338	262,778	225,485	37,293	2,892,839	2,663,275	219,664	74,650	718,479
Three	11,312,250	9,282,553	118,830	102,952	*15,878	1,491,516	1,392,255	99,261	48,363	370,968
Four	10,588,427	9,841,405	69,032	53,589	*15,443	535,022	500,471	34,551	21,278	131,690
Five	5,386,331	5,103,329	33,779	23,896	*9,883	217,098	207,917	*9,181	2,641	29,484
Six or more	3,850,362	3,557,718	42,004	25,837	16,167	220,794	204,044	*16,750	5,885	23,961
<b>Number of Exemptions</b>										
Total exemptions	215,176,997	155,927,825	2,483,778	2,110,690	373,088	15,533,857	14,287,479	1,286,378	435,309	40,796,228
Exemptions for taxpayers (and spouse)	130,733,790	88,008,686	1,389,416	1,200,088	189,328	5,837,897	5,234,087	603,810	152,837	35,344,954
Exemptions for age 65 or over	10,480,724	6,946,099	78,637	71,889	*6,748	142,072	125,595	16,477	5,434	3,308,482
Exemptions for blindness	179,026	129,977	*8	*8	—	*534	*534	—	—	48,507
Exemptions for dependents										
Total	73,783,457	60,843,063	1,015,717	838,705	177,012	9,553,354	8,907,263	646,091	277,038	2,094,285
Children at home	68,940,890	58,456,729	859,687	737,401	122,286	8,426,884	7,886,358	540,526	264,596	932,594
Children away from home	2,017,457	911,513	90,316	63,727	*26,589	156,169	143,357	*12,812	*40	859,419
Parents at home	1,046,278	531,515	16,203	**	**	423,916	378,021	45,895	*9,851	64,793
Parents away from home	435,335	302,863	*1,673	**	**	77,090	68,474	*8,616	*961	52,748
Other	1,343,497	640,443	47,838	21,387	*26,451	469,295	431,053	38,242	*1,590	184,331
Other than age or blindness, total	204,517,247	148,851,749	2,405,133	2,038,793	366,340	15,391,251	14,141,350	1,249,901	429,875	37,439,239
One	35,329,086	27,785,005	489,130	431,759	57,371	5,347,369	4,967,962	379,407	152,837	1,274,582
Two	20,158,184	16,219,338	262,778	225,485	37,293	2,892,839	2,663,275	219,664	74,650	718,479
Taxpayer (and spouse)	36,414,815	32,438,676	300,071	225,485	74,586	2,882,939	2,663,275	219,664	74,650	718,479
Dependents	3,901,553	3,200,000	225,485	225,485	—	2,882,939	2,663,275	219,664	74,650	718,479
Three	20,610,681	18,565,106	134,708	102,952	*31,756	1,491,516	1,392,255	99,261	48,363	370,968
Taxpayer (and spouse)	13,326,069	9,282,553	221,782	205,904	*15,878	2,983,032	2,784,510	198,522	96,766	741,936
Dependents	20,455,299	19,682,810	84,475	53,589	*30,886	535,046	500,495	34,551	21,278	131,690
Four	21,938,409	19,682,810	191,653	160,767	*30,886	1,605,042	1,501,389	103,653	63,834	395,070
Five	10,499,662	10,206,658	43,662	23,896	*19,766	217,217	208,036	*9,181	2,641	29,484
Taxpayer (and spouse)	16,431,993	15,309,987	125,233	95,584	*29,649	868,273	831,549	*36,724	10,564	117,936
Dependents	7,424,247	7,115,436	58,171	25,837	32,334	220,794	204,044	*16,750	5,885	23,961
Six or more	18,185,433	16,567,713	251,564	150,965	100,599	1,214,068	1,126,540	*87,528	31,224	120,864

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data deleted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.



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## Introduction

The taxpayer, in determining  
 the 1977 total tax liability, had  
 to take account of several factors.  
 These included:

(1) income subject to tax,  
 generally adjusted gross income  
 minus personal exemptions and, if  
 applicable, "excess itemized deduc-  
 tions" (as discussed below under  
 "Revised Tax Computation Proce-  
 dures" and in section 2, Deduc-  
 tions and Exemptions),

(2) the method of tax compu-  
 tation to be used on the income  
 subject to tax,

(3) marital status, which  
 determined the applicable set of  
 tax rates,

(4) taxes from any of the  
 special computations (described  
 below),

(5) any tax credits the tax-  
 payer was entitled to apply against  
 income tax,

(6) the additional tax for tax  
 preferences (the so-called "minimum  
 tax"),

(7) all other taxes, defined  
 in section 6, Explanation of  
 Terms, and

(8) any taxpayments made dur-  
 ing the tax year to account for the  
 year's tax liability.

As described below, "income  
 subject to tax" in the statistics  
 was the actual base used to deter-  
 mine "tax generated," the primary  
 component of "income tax before  
 credits." The amount of "tax gen-  
 erated" depended on the type of tax



computation used and the taxpayer's marital status. To "tax generated" was added the sum of the "taxes from special computations" to determine income tax before credits. From this sum, statutory credits, such as the credit for the elderly, the general tax credit, and, beginning with Tax Year 1977, the new jobs credit, were subtracted to obtain "income tax after credits." For purposes of this report, all or part of the "earned income credit" (discussed later on in this section) was also subtracted in arriving at income tax after credits.

"Total income tax" consisted of the sum of income tax after credits and the additional tax for tax preferences (the minimum tax). This amount was created for purposes of *Statistics of Income* (no such amount actually appeared on the tax return itself) to determine whether a return was taxable or nontaxable. To this amount "all other taxes" (consisting of the self-employment tax, social security tax on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts (IRA's), and any other unspecified taxes, reduced by any applicable earned income credit) were added to determine the "total tax liability." Total income tax was used to determine the taxable/nontaxable status of a return since its components were considered to be most representative of income, as opposed to social security or penalty, taxes on current-year income. See chart 3A for the percentage distribution of the number of returns and the amount of total income tax, classified by size of adjusted gross income.

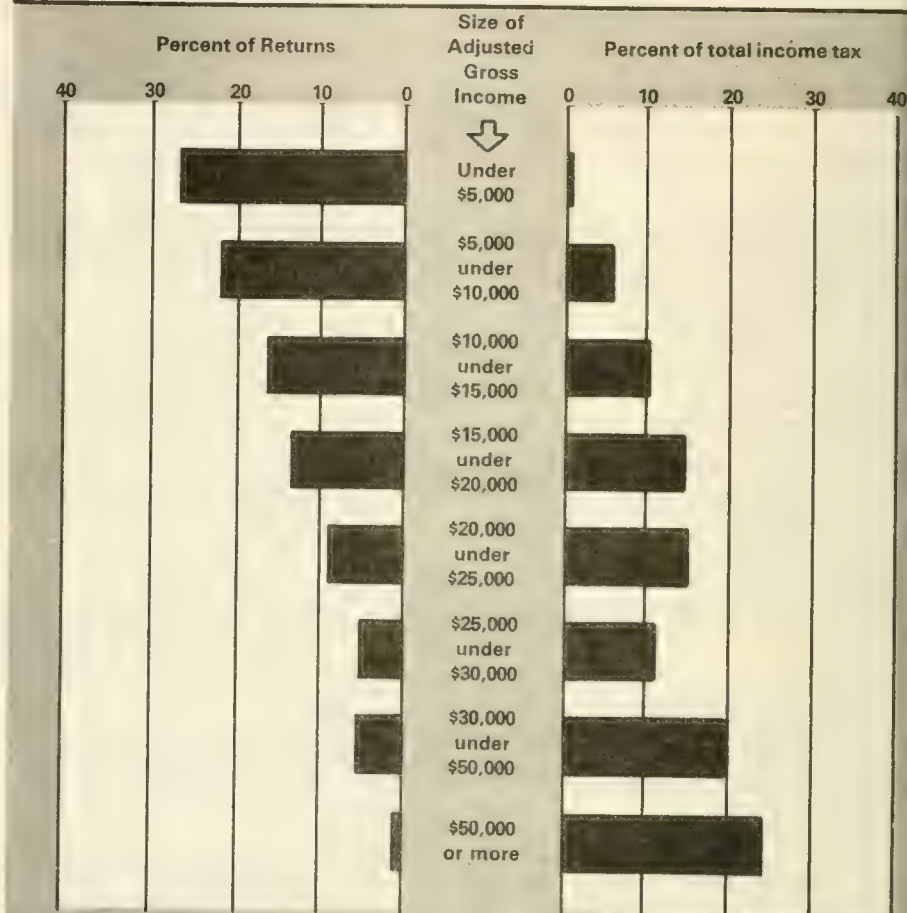
Once the taxpayer determined the tax liability, he or she then subtracted any taxpayments, such as income tax withheld or estimated tax payments, made during the year to determine any overpayment of tax or any additional amount of tax to be paid at the time the return was filed. For purposes of this report, all or part of the earned income credit was also used to determine any overpayment or tax due (described below).

#### Revised Tax Computation Procedures

One of the primary aims of the Tax Reduction and Simplification Act of 1977 was to simplify the actual process of determining income tax. To this end, a number of provisions, as indicated at the beginning of this book under "Changes in Law," were introduced which eased the burden of taxpayers' filling out their tax returns.

Chart 3A.

Number of returns and amount of total income tax, percent distribution by size of adjusted gross income



For Tax Year 1977, adjusted gross income was determined in much the same fashion as it had been in previous years (see "Adjusted Gross Income" in section 6, Explanation of Terms). It was at this point, however, that the procedure was changed by the 1977 Act.

The standard deduction was eliminated and replaced by the "zero bracket amount." The zero bracket amount was a flat amount, based on marital status, which no longer needed to be computed and which had already been incorporated into the newly revised tax tables and tax rate schedules as the amount of income "taxed" at the newly created zero percent tax rate. Because of these revisions, taxpayers who did not itemize their deductions did not need to subtract the zero bracket amount from their adjusted gross income. If these taxpayers were able to use the tax tables, adjusted gross income was the same as "tax table income," a new income concept related to the

income brackets in the new tax tables. Tax was determined simply by looking up the tax liability in the appropriate tax table under the tax table income bracket covering the taxpayer's adjusted gross income amount. No other computations were necessary since the tax tables were also revised to reflect the deduction for personal exemptions and the general tax credit. If the taxpayers could not use the tax tables, they had to compute "taxable income," on which the tax rate schedules were based. For 1977, however, "taxable income" represented adjusted gross income minus the personal exemption amount (as opposed to adjusted gross income minus deductions, standard or itemized, and the exemption amount, in effect for 1976 and earlier years). Thus, "taxable income" in this report is not comparable to the item of the same name in previous reports since it includes the zero bracket amount. Taxpayers who



the tax rate schedules also to compute their general tax credit since it could not be incorporated into the tax rate schedules.

Under the 1977 Act, all taxpayers, with four specific exceptions (listed in section 2, Deductions and Exemptions, under "Unused Zero Bracket Amount"), had to use the zero bracket amount if it was larger than their total itemized deductions. For those taxpayers who either elected to itemize or were required to itemize, the computation of tax table income or taxable income was slightly more complicated. Once a taxpayer determined the total amount of itemized deductions, he or she subtracted the appropriate zero bracket amount from total itemized deductions, since the zero bracket amount had already been incorporated into the tax tables and tax rate schedules.

The next step was to subtract the "excess itemized deductions" (excess over the zero bracket amount) from adjusted gross income to determine tax table income and, if necessary, then subtract the exemption amount to determine taxable income. Tax was then determined in the same manner as it was for those taxpayers who did not

itemize. If a taxpayer was required to itemize and the total itemized deductions were less than the zero bracket amount, the amount by which the zero bracket amount exceeded total itemized deductions, known as the "unused zero bracket amount," had to be added to adjusted gross income to determine tax table income. Table 3B presents data for this revised computation of taxable income.

For purposes of this report, several new tax concepts have been introduced as a result of the Tax Reduction and Simplification Act of 1977, as shown in table 3C. "Tax from tax tables" was the tax figure which the taxpayer obtained from the tax tables; it had already been reduced by the amount of the general tax credit. "Tax generated," on the other hand, was computed for the statistics and represented the actual amount of tax on tax table or taxable income, before reduction by the general tax credit. These two tax figures, as well as the general tax credit, were computed and are shown for all returns whether or not each amount actually appeared on the taxpayer's return.

One concept, while its definition did not change, actually no longer appeared on the tax return.

"Income tax before credits," as shown in this report, represents the sum of "tax generated" and "taxes from special computations" (defined below). However, this concept did not appear on the tax return since the line on the form which used to be the equivalent of "income tax before credits" was actually the sum of income tax reduced by the general tax credit plus the taxes from special computations. This occurred because the general tax credit could not be applied to the taxes from special computations.

#### Income Subject to Tax

"Income subject to tax" for most taxpayers consisted of adjusted gross income less personal exemptions and, if applicable, excess itemized deductions; in other words, it was equal to their "taxable income." This was true in the case of taxpayers using the regular tax computation, the alternative tax, and the maximum tax computation methods. The regular method of tax computation involved applying a graduated set of rates to income subject to tax. Those taxpayers who had sufficiently large taxable income, some of which was from net long-term capi-

Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

Figures are estimates based on samples—money amounts are in thousands of dollars

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax <sup>1</sup>		Tax generated <sup>2</sup>	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns .....	88,634,640	1,158,492,225	81,674,633	934,594,253	68,683,564	171,913,722
Returns with—						
o tax computation .....	4,960,007	—1,567,175	—	—	—	—
o regular tax computation only .....	77,611,119	980,994,927	77,611,119	787,740,553	64,620,050	126,380,021
o income averaging tax computation .....	3,470,760	125,080,760	3,470,760	101,296,381	3,470,760	26,271,577
o maximum and regular tax computation .....	198,859	24,245,347	198,859	20,716,909	198,859	8,814,175
o maximum and alternative tax computation .....	72,100	10,934,837	72,100	9,265,059	72,100	4,210,209
o alternative tax computation only .....	283,168	17,743,971	283,168	14,626,463	283,168	5,917,589
o tax on partially exempt income only .....	36,230	898,884	36,230	799,563	36,230	262,847
o tax on partially exempt income and alternative tax computation .....	2,397	160,675	2,397	149,325	2,397	57,303
o income subject to tax, but with taxes from special computations <sup>3</sup> .....	3,641	—983	—	—	—	—
o income subject to tax and taxes from special computations .....	238,098	5,181,715	238,098	4,123,917	230,505	953,817
o income subject to tax, but with additional tax for tax preferences .....	14,723	—250,483	—	—	—	—
o additional tax for tax preferences and income subject to tax .....	384,764	25,583,966	384,764	18,898,770	380,546	7,296,826

Type of tax computation	Income tax before credits		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
All returns .....	68,694,798	172,111,669	64,344,844	158,473,508	399,487	1,322,915
Returns with—						
o tax computation .....	3,641	3,672	3,636	3,521	14,723	93,696
o regular tax computation only .....	64,627,643	126,534,483	60,326,293	115,395,876	162,067	397,726
o income averaging tax computation .....	3,470,760	26,287,346	3,429,708	24,519,581	185,889	670,100
o maximum and regular tax computation .....	198,859	8,824,088	198,634	8,559,964	1,117	1,382
o maximum and alternative tax computation .....	72,100	4,214,082	72,052	4,093,606	2,567	4,146
o alternative tax computation only .....	283,168	5,927,770	280,391	5,725,449	33,072	155,719
o tax on partially exempt income only .....	36,230	262,925	31,766	144,855	*20	*53
o tax on partially exempt income and alternative tax computation .....	2,397	57,303	2,364	31,057	*32	*94
o income subject to tax, but with taxes from special computations <sup>3</sup> .....	3,641	3,672	3,636	3,521	*60	*274
o income subject to tax and taxes from special computations .....	238,098	1,148,093	231,531	1,087,252	4,856	20,698
o income subject to tax, but with additional tax for tax preferences .....	*60	*40	*59	*40	14,723	93,696
o additional tax for tax preferences and income subject to tax .....	380,563	7,309,652	363,134	6,899,761	384,764	1,229,220

Estimate should be used with caution because of the small number of sample returns on which it is based.

Includes zero bracket amount.

Does not include tax from special 10-year averaging, multiple recipient 10-year averaging, accumulation distribution of trusts, recapture of prior-year credit for purchase of new principal residence, or penalty tax on premature

distributions or excess contributions from self-employed pension plans.

Returns with only the special computations listed in footnote 2.

NOTE: Detail may not add to total because of rounding.



Table 3B.—All Returns: Computation of Taxable Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Excess itemized deductions		Unused zero bracket amount		Tax table income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total .....	86,634,640	1,158,492,225	22,633,410	70,549,540	310,102	509,675	85,979,683	1,096,183,710
Under \$5,000 .....	23,262,635	49,618,146	231,171	469,622	228,805	395,692	22,557,760	56,996,799
\$5,000 under \$10,000 .....	19,342,819	42,660,976	1,441,210	2,214,631	43,380	70,404	19,308,643	140,590,663
\$10,000 under \$15,000 .....	14,299,206	177,144,037	3,091,524	4,804,294	17,738	20,337	14,291,372	172,389,467
\$15,000 under \$20,000 .....	11,404,973	198,020,323	4,540,771	8,187,730	8,235	3,652	11,402,572	189,902,238
\$20,000 under \$30,000 .....	12,120,754	291,941,493	7,851,579	18,759,860	6,194	9,549	12,119,842	273,201,340
\$30,000 under \$50,000 .....	4,784,916	174,741,480	1,136,310	17,453,349	3,002	5,081	4,781,976	157,315,900
\$50,000 or more .....	1,419,337	124,365,771	1,336,845	18,659,954	2,748	4,961	1,417,518	105,787,303

Size of adjusted gross income	Exemptions		Taxable income as defined under 1977 law <sup>1</sup>		Zero bracket amount		Taxable income as defined under prior law	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total .....	215,176,997	161,382,748	81,674,633	938,968,454	81,674,633	205,167,620	68,683,564	733,800,835
Under \$5,000 .....	36,338,842	27,254,132	18,440,726	33,709,078	18,440,726	27,570,601	6,713,179	6,138,477
\$5,000 under \$10,000 .....	42,666,985	32,000,239	19,232,041	108,748,561	19,232,041	47,767,218	18,019,272	60,981,343
\$10,000 under \$15,000 .....	37,941,166	28,455,875	14,285,103	143,953,768	14,285,103	39,217,345	14,247,305	104,736,423
\$15,000 under \$20,000 .....	35,237,374	26,428,031	11,402,044	163,479,644	11,402,044	33,731,207	11,395,310	129,748,437
\$20,000 under \$30,000 .....	40,945,414	30,709,061	12,115,763	242,498,582	12,115,763	37,516,380	12,112,787	204,982,202
\$30,000 under \$50,000 .....	16,827,287	12,620,465	4,781,564	144,701,314	4,781,564	14,957,611	4,778,898	129,743,703
\$50,000 or more .....	5,219,929	3,914,947	1,417,392	101,877,508	1,417,392	4,407,259	1,416,813	97,470,250

<sup>1</sup>Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding

tal gains, found it advantageous to use the alternative tax computation method. This method involved the application of a special capital gains rate to the first \$25,000 (\$12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Under the maximum tax computation method, a portion of the income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 50 percent rate. (All three types of tax computation are discussed in more detail below.)

Income subject to tax on returns with the standard income averaging tax computation method or with tax on partially tax-exempt income, however, was not the same as taxable income. Because neither of these two methods involved, strictly speaking, a direct application of a set of tax rates to an amount of income subject to tax, it was necessary to compute an amount for the statistics in order to "fit" the returns into the marginal tax rate tables (tables 3.4-3.9). The computation used for the statistics started with "tax generated" and worked backward from it to obtain a hypothetical income subject to tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used. For returns with

the standard income averaging method, the computed income subject to tax was lower than the actual amount since the tax was applied to the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes. On returns with tax from partially tax-exempt income, on the other hand, income subject to tax could have been either greater than or less than taxable income, depending on whether the taxpayer used the maximum or alternative methods as well and whether these optional tax computation methods resulted in a net tax savings to the taxpayer, as shown in table 3.1. (Both of these types of tax computation are discussed in more detail below.)

Income subject to tax shown in this report is not entirely comparable with that shown in previous reports since the total amount includes the zero bracket amount. Under the provisions of the Tax Reduction and Simplification Act of 1977, the zero bracket amount actually represented the first portion of income subject to tax; it was, however, subject to a zero percent tax rate and, therefore, there was no tax generated on this amount.

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the \$934.6 billion of income subject to tax reported for 1977, all but \$146.9 billion was reported on returns for which the regular method of tax computation was the sole method used.

### Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1977, the regular method of tax computation was the sole method used on 77.6 million returns. Of these, however, only 64.6 million had income tax before credits (see tables 3A and 3.1). This occurred because the income subject to tax on those returns with no income tax before credits consisted entirely of the zero bracket amount and as such was subject to the zero percent rate.

### Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with Tax Year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "personal service net income" (defined below). This was achieved by applying a maximum rate of 50 percent to income from personal service earnings, in contrast to rates of up to 70 percent which applied to other types of income. Table 3.2 shows the computation of the maximum tax, while table 3.1 shows selected characteristics of returns with the maximum tax, including tax savings due to the maximum tax.



Table 3C.—All Returns: Computation of Various Tax Concepts, by Size of Adjusted Gross Income

(Figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Tax from tax tables <sup>1</sup>		General tax credits <sup>2</sup>		Tax generated <sup>3</sup>	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	88,634,840	1,158,492,225	65,782,167	162,389,694	68,683,564	9,524,028	68,683,564	171,913,722
Under \$5,000	23,262,635	49,618,146	5,192,566	672,702	6,713,179	240,211	6,713,179	912,913
\$5,000 under \$10,000	19,342,819	142,660,976	16,741,724	8,718,901	18,019,272	1,641,034	18,019,272	10,359,935
\$10,000 under \$15,000	14,299,206	177,144,037	14,159,221	17,196,787	14,247,305	2,227,327	14,247,305	19,424,113
\$15,000 under \$20,000	11,404,973	198,020,323	11,386,928	23,362,741	11,395,310	2,057,341	11,395,310	25,420,082
\$20,000 under \$30,000	12,120,754	291,941,493	12,107,278	41,526,158	12,112,787	2,217,104	12,112,787	43,743,262
\$30,000 under \$50,000	4,784,916	174,741,480	4,778,015	32,055,336	4,778,898	878,778	4,778,898	32,974,113
\$50,000 or more	1,419,337	124,365,771	1,416,435	38,817,069	1,416,813	262,234	1,416,813	39,079,303

Size of adjusted gross income	Taxes from special computations <sup>4</sup>		Income tax before credits <sup>5</sup>		Total tax credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	241,739	197,948	68,694,798	172,111,869	68,684,434	13,637,781	64,344,844	158,473,908
Under \$5,000	7,791	3,899	6,720,097	916,812	6,714,002	262,766	4,939,651	654,046
\$5,000 under \$10,000	59,410	59,995	18,023,568	10,419,929	18,019,318	2,026,697	15,669,182	8,393,233
\$10,000 under \$15,000	39,834	18,181	14,247,305	19,442,294	14,247,305	2,617,009	14,010,096	16,825,285
\$15,000 under \$20,000	54,252	18,353	11,395,310	25,438,435	11,395,310	2,493,004	11,306,453	22,945,432
\$20,000 under \$30,000	41,124	13,993	12,112,787	43,757,255	12,112,787	2,987,962	12,056,018	40,769,293
\$30,000 under \$50,000	27,277	25,097	4,778,915	32,999,211	4,778,898	1,658,156	4,755,563	31,341,055
\$50,000 or more	12,051	58,429	1,416,815	39,137,733	1,416,814	1,592,168	1,407,879	37,545,565

Size of adjusted gross income	Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total	399,487	1,322,915	64,381,138	159,796,824	7,903,672	4,333,670	664,554	106,389	66,171,145	184,024,104
Under \$5,000	10,322	57,528	4,949,922	711,575	1,415,734	288,239	373,076	68,031	5,849,626	931,782
\$5,000 under \$10,000	7,444	12,030	15,874,964	8,405,262	1,683,798	614,741	291,478	38,358	16,505,805	8,981,645
\$10,000 under \$15,000	14,094	14,888	14,014,419	16,840,173	1,375,016	711,377	—	—	14,154,542	17,551,550
\$15,000 under \$20,000	21,099	18,090	11,309,909	22,963,522	1,093,898	672,978	—	—	11,367,869	23,636,500
\$20,000 under \$30,000	74,050	66,898	12,059,875	40,836,191	1,159,948	853,270	—	—	12,101,218	41,689,461
\$30,000 under \$50,000	112,064	188,936	4,759,884	31,529,991	726,260	695,139	—	—	4,775,466	32,225,130
\$50,000 or more	160,414	964,545	1,412,165	38,510,110	449,018	497,927	—	—	1,416,419	39,008,037

<sup>1</sup>Shown here for all returns with a tax, whether derived from the tax tables or the tax rate schedules. This amount was net of the "general tax credit."<sup>2</sup>Shown here for all returns with "tax generated," even though a majority of the taxpayers did not actually have to compute this amount.<sup>3</sup>Shown here for all returns with a tax, whether derived from the tax tables or the tax rate schedules. This amount was before reduction by the "general tax credit."<sup>4</sup>Taxes from special 10-year averaging, multiple recipient 10-year averaging, accumulation distribution of trusts, recapture of prior-year credit for purchase of new principal residence, and penalty tax on premature distributions or excess contributions from a self-employed pension plan.<sup>5</sup>"Tax generated" plus "taxes from special computations."

NOTE: Detail may not add to total because of rounding.

"Personal service net income" basically consisted of amounts received as compensation for personal service actually rendered, such as salaries, wages, commissions, and gains from sales of property created by the taxpayer, less certain expenses applicable to that income. The Tax Reform Act of 1976 specified that beginning with Tax Year 1977, pensions, annuities, and other deferred compensation for personal services rendered in the past could also be included in personal service net income. "Personal service taxable income" was obtained by multiplying taxable income by the ratio of personal service net income to adjusted gross income, and then reducing the result (limited to no more than the amount of taxable income) by the "tax preference offset," which, for 1977, was equal to the total amount of tax preferences reportable on Form 4625 (see "Additional Tax for Tax Preferences," discussed in this section for the definition of tax preferences). For 1976 and previous years, the tax preference offset consisted of the larger of (1) tax preferences or the computation year in excess of \$30,000, or (2) the average of tax preferences in excess of

\$30,000 for the computation year and the 4 preceding years.

That part of taxable income which was not personal service taxable income was "other taxable income." Other taxable income, in turn, consisted of "other taxable income subject to regular rates" and "other taxable income subject to the capital gains rate." The latter amount occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to personal service taxable income and the special 50 percent capital gains rate to the first \$25,000 of the taxable portion of the excess of net long-term capital gain over net short-term capital loss.

Table 3.2 divides the tax generated on maximum tax returns into four categories: that generated at regular rates on personal service taxable income (at the rates of 0 through 50 percent); that generated at the maximum rate on personal service taxable income (50 percent); that generated at regular rates on other taxable income (rates over 50 percent and up to 70 percent); and, for returns with the alter-

native tax on long-term capital gains, that generated at the capital gains rate (50 percent).

#### Alternative Tax Computation

This computation limited to 50 percent the tax on the first \$25,000 (first \$12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss, so that the tax was, in effect, 25 percent of the excess net gain. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this \$25,000 (\$12,500) base were taxed at the regular rates. (See also "Alternative Tax" in section 6, Explanation of Terms.)

Table 3.3 shows capital gains and losses for alternative tax computation returns and table 3.1 shows selected characteristics of returns with the alternative tax, including tax savings due to the alternative tax.



Income Averaging

If a taxpayer's taxable income for 1977 exceeded the average taxable income for 1973-76 by one-fifth and this excess was \$3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to personal service income under the maximum tax computation.

Table 3.1 compares the tax liability of persons using the income averaging computation to the tax they would have incurred had they used the regular computation.

Computation of Tax on Partially Tax-Exempt Income

Prior to Tax Year 1977, a U.S. citizen who had resided abroad for 510 days within an 18-month period which also included the full tax

year of the taxpayer could exempt \$20,000 of foreign personal service income from taxation. This amount was raised to \$25,000 if the taxpayer remained abroad for three years. The tax on the remaining income was computed without taking into account this exempt income.

Under the procedure introduced by the Tax Reform Act of 1976 and postponed to Tax Year 1977 by the Tax Reduction and Simplification Act of 1977, the amount of foreign personal service income which could be exempted was reduced. The new amount was \$15,000 and did not increase regardless of how long a taxpayer remained abroad. However, if the taxpayer worked for a charitable organization, \$20,000 could be excluded. Foreign personal service income included the same types of income as personal service income defined for purposes of the maximum tax computation above except that for any deferred compensation to qualify, it had to have been received by the taxpayer by the last day of the taxable year following the one in which it was earned.

The tax on the non-exempt income was also computed differently. Basically, the taxpayer

first computed a tax on the full amount of income, including the tax-exempt amount, using either the regular, maximum, or alternative tax computation methods. The taxpayer then computed the regular tax on the tax-exempt income. The difference between these two tax figures was the tax on the non-exempt income. This procedure generally resulted in a tax which was higher than the regular tax would have been on the same amount of taxable income. Therefore, table 3.1 shows a negative amount for tax savings on returns with tax on partially tax-exempt income.

These rules, instituted by the Tax Reform Act of 1976 and postponed by the Tax Reduction and Simplification Act of 1977, were also postponed (until 1978) and revised by the Foreign Earned Income Act of 1978. However, because this Act did not become law until November 1978, no attempt was made to revise or amend the data for this report.

Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

**Table 3D.—Returns With General Tax Credit: General Tax Credit by Type and by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with general tax credit		General tax credit by type					
	Number of returns	General tax credit	Number of returns	Adjusted gross income	Returns with taxable income credit			Taxable income <sup>1</sup>
					Exemptions			
					Taxpayer exemptions	Dependent exemptions	Exemptions for age and blindness	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Total .....	68,683,564	9,524,028	47,687,265	918,094,653	75,664,116	33,547,342	3,771,538	645,238,199
Under \$5,000 .....	6,713,179	240,211	615,842	2,926,819	615,842	—	—	1,226,090
\$5,000 under \$10,000 .....	18,019,272	1,641,034	10,003,712	74,952,267	10,648,562	553,256	434,375	43,407,468
\$10,000 under \$15,000 .....	14,247,305	2,227,327	10,264,137	128,520,367	14,880,112	4,193,396	912,653	84,372,406
\$15,000 under \$20,000 .....	11,395,310	2,057,341	10,055,838	175,015,433	17,638,375	9,266,012	876,803	118,562,960
\$20,000 under \$25,000 .....	7,762,999	1,417,225	7,159,281	159,709,290	13,487,870	8,155,331	455,509	112,460,437
\$25,000 under \$30,000 .....	4,349,788	799,879	3,958,049	107,973,930	7,597,141	4,683,641	320,874	78,630,860
\$30,000 under \$50,000 .....	4,778,898	878,778	4,351,546	158,915,746	8,395,965	5,201,005	474,758	119,460,562
\$50,000 under \$100,000 .....	1,138,890	210,593	1,014,873	66,489,011	1,937,436	1,224,692	216,293	52,241,619
\$100,000 under \$200,000 .....	224,691	41,808	196,121	25,656,726	373,492	226,051	59,882	20,725,493
\$200,000 under \$500,000 .....	46,257	8,554	41,566	11,568,703	77,837	39,162	17,040	9,260,947
\$500,000 under \$1,000,000 .....	5,206	958	4,699	3,125,069	8,598	3,644	2,436	2,409,186
\$1,000,000 or more .....	1,769	323	1,601	3,241,294	2,886	1,152	915	2,480,170

Size of adjusted gross income	General tax credit by type—Continued									
	Returns with taxable income credit—Continued		Returns with personal exemption credit							
	Income tax before credits	Taxable income credit	Number of returns	Adjusted gross income	Exemptions			Taxable income <sup>1</sup>	Income tax before credits	Personal exemption credit
					Taxpayer exemptions	Dependent exemptions	Exemptions for age and blindness			
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Total .....	153,759,280	7,311,597	21,016,299	207,444,117	32,509,117	30,722,645	4,022,628	88,562,636	18,346,577	2,212,431
Under \$5,000 .....	190,307	24,201	6,097,337	23,428,921	6,201,791	595,710	567,040	4,912,387	722,712	216,010
\$5,000 under \$10,000 .....	7,639,435	863,332	8,015,560	59,510,872	13,228,523	9,061,272	2,511,838	17,573,875	2,778,711	777,702
\$10,000 under \$15,000 .....	16,010,526	1,616,445	9,983,168	48,004,685	7,465,110	9,379,985	854,236	20,364,017	3,431,768	610,882
\$15,000 under \$20,000 .....	23,376,413	1,798,145	13,399,472	22,840,169	2,531,416	4,837,195	50,888	11,185,477	2,062,022	259,196
\$20,000 under \$25,000 .....	23,420,266	1,287,760	603,718	13,388,039	1,159,989	2,530,685	12,888	7,411,055	1,463,510	129,465
\$25,000 under \$30,000 .....	17,509,410	712,060	391,739	10,673,780	769,228	1,732,580	8,708	6,479,850	1,364,069	87,819
\$30,000 under \$50,000 .....	30,515,649	783,101	427,352	15,595,592	841,981	1,883,547	10,250	10,283,140	2,483,352	95,677
\$50,000 under \$100,000 .....	18,009,062	182,644	124,017	8,313,261	244,225	549,569	5,026	5,989,096	2,008,854	27,849
\$100,000 under \$200,000 .....	9,184,629	35,294	28,570	3,741,545	56,395	128,483	1,232	2,886,264	1,239,338	6,514
\$200,000 under \$500,000 .....	4,864,401	7,482	4,691	1,274,031	9,198	21,023	404	985,141	494,647	1,072
\$500,000 under \$1,000,000 .....	1,430,476	846	507	333,613	960	2,161	73	254,568	147,223	112
\$1,000,000 or more .....	1,608,706	288	168	339,609	301	635	45	237,766	150,369	34

<sup>1</sup>Does not include zero bracket amount.

NOTE: Detail may not add to total because of rounding.



(1) the "special averaging (from Form 4972), computed by taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;

(2) the "multiple recipient special averaging tax" (from Form 4972), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;

(3) the tax on accumulation distributions of trusts (from Form 4972), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;

(4) the tax from recapture of prior-year credit for purchase of a principal residence (from Form 4972), computed by a taxpayer who claimed the "new house credit" in 1976, but failed to replace it in another qualifying new house within an 18-month period;

(5) the penalty tax from premature or excess distributions from a self-employed (Keogh) retirement plan or trust.

None of these taxes could be reduced by the general tax credit, although they were subject to reduction by the other statutory credits.

### Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Tables 3.5 through 3.9 show the amount of income subject to tax classified by the rates at which it was taxed; in other words, they show the income on each return subdivided into the amount taxed at each tax rate. Table 3.4 classifies returns two ways: in columns 10 to 12, a return is classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed. For Tax Year 1977, the first portion of income subject to tax, the zero

bracket amount, on all returns was taxed at the new zero percent tax rate, as a result of the Tax Reduction and Simplification Act of 1977. For those returns on which income subject to tax consisted entirely of the zero bracket amount, the zero percent rate was also the (highest) marginal rate.

The examples shown in this section illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.4). In examples 1, 5, and 6, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where personal service income would have been taxed had it not been for the 50 percent maximum rate on personal service income or where long-term capital gains would have been taxed had it not been for the alternative 50 percent tax on capital gains.

Table 3E.—Returns With New Jobs or Work Incentive (WIN) Credits: Selected Sources of Income by Size of Adjusted Gross Income

Figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Total										
	Number of returns	Adjusted gross income less deficit	Total work incentive (WIN) and new jobs credits claimed	Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Total</b> .....	<b>425,440</b>	<b>18,903,742</b>	<b>691,815</b>	<b>251,024</b>	<b>6,481,017</b>	<b>39,788</b>	<b>-9,560</b>	<b>184,448</b>	<b>4,297,855</b>	<b>359,555</b>	<b>4,003,638</b>
Under \$10,000 .....	23,319	197,292	7,411	15,361	81,000	5,421	-37,874	5,009	55,391	9,281	2,139
\$10,000 under \$20,000 .....	98,370	1,485,693	65,291	56,021	526,107	6,656	23,405	38,788	286,479	69,237	82,450
\$20,000 under \$30,000 .....	89,859	2,219,027	104,341	61,645	1,042,466	8,076	5,459	27,435	282,160	77,081	178,059
\$30,000 under \$50,000 .....	104,865	4,076,684	171,594	64,275	1,740,890	8,756	1,464	46,053	901,772	97,621	539,980
\$50,000 or more .....	109,027	10,925,045	343,178	53,722	3,090,555	10,879	-2,014	67,163	2,772,052	106,335	3,221,009

Size of adjusted gross income	Returns with new jobs credit										
	Number of returns	Adjusted gross income less deficit	Total new jobs credit claimed	Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Total</b> .....	<b>412,200</b>	<b>18,445,299</b>	<b>683,671</b>	<b>246,018</b>	<b>6,412,348</b>	<b>39,575</b>	<b>-7,082</b>	<b>179,076</b>	<b>4,253,114</b>	<b>346,598</b>	<b>3,904,294</b>
Under \$10,000 .....	22,421	190,647	7,301	14,463	78,761	5,421	-37,874	4,981	55,403	8,544	2,010
\$10,000 under \$20,000 .....	93,289	1,400,719	64,536	54,602	517,423	6,656	23,405	36,455	281,271	64,198	54,214
\$20,000 under \$30,000 .....	87,142	2,151,795	102,078	60,794	1,029,774	8,076	5,459	26,877	278,883	74,427	170,659
\$30,000 under \$50,000 .....	102,333	3,978,614	170,160	63,221	1,727,223	8,754	1,470	45,076	895,361	95,104	523,245
\$50,000 or more .....	107,015	10,723,525	339,595	52,938	3,059,168	10,668	458	65,687	2,742,197	104,325	3,154,166

Size of adjusted gross income	Returns with work incentive (WIN) credit										
	Number of returns	Adjusted gross income less deficit	Total work incentive (WIN) credit claimed	Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Total</b> .....	<b>15,785</b>	<b>588,833</b>	<b>8,144</b>	<b>6,289</b>	<b>92,717</b>	<b>260</b>	<b>-2,799</b>	<b>6,967</b>	<b>102,620</b>	<b>14,982</b>	<b>126,839</b>
Under \$10,000 .....	898	6,646	111	898	2,240	—	—	28	—11	737	129
\$10,000 under \$20,000 .....	5,190	86,708	754	1,528	9,395	—	—	2,333	5,209	5,067	8,237
\$20,000 under \$30,000 .....	3,526	86,665	2,263	1,660	19,422	—	—	709	5,810	3,049	8,634
\$30,000 under \$50,000 .....	3,658	144,781	1,433	1,225	18,767	—	—	2,066	46,410	3,623	22,010
\$50,000 or more .....	2,513	264,032	3,582	958	42,894	**260	**—2,799	1,831	45,203	2,506	87,830

Estimate should be used with caution because of the small number of sample returns on which it is based.

Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.



### General Tax Credit

The general tax credit was extended for Tax Year 1977 by the Tax Reform Act of 1976 and revised by the Tax Reduction and Simplification Act of 1977. For Tax Year 1977, for all taxpayers except married persons filing separate returns, the general tax credit equalled the larger of:

(1) the personal exemption credit, equal to \$35 multiplied by the number of exemptions, including those for age and blindness; or

(2) the taxable income credit, equal to 2 percent of taxable income (reduced by the appropriate zero bracket amount), up to \$180.

Married persons filing separately could only use the personal exemption method of computing this credit.

Table 3D shows the number of returns with each of these types of the general tax credit.

### New Jobs Credit

The "new jobs credit" was first introduced for Tax Year 1977 by the Tax Reduction and Simplification Act of 1977. It was designed to encourage employers to hire additional employees by allowing a credit against tax for the wages paid to the additional employees. The new jobs credit was in addition to the work incentive (WIN) credit, in effect since 1971, which encouraged employers to place individuals in on-the-job training or employment through the Work Incentive Program. Table 3E provides selected data for returns with either the new jobs or WIN credits. More information on the new jobs credit, including the computation of the credit, can be found in *Statistics of Income—1977, Business Income Tax Returns*.

### Earned Income Credit

This was a credit against income tax for taxpayers with adjusted gross income of less than \$8,000 and was equal to as much as 10 percent of the first \$4,000 of "earned income." To be eligible, the taxpayer had to have provided a home the entire taxable year for either a child who was under 19 years of age or a full-time student, or a dependent child (regardless of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.13, worked as follows:

(1) "Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting any amount exempted from taxation as a disability pay exclusion. Self-employment income (net) was the

amount reported on Schedule SE for the purpose of computing the self-employment tax and included either net earnings from sole proprietorships and partnerships or two-thirds of gross profits, limited to \$1,600.

(2) If total earned income exceeded \$8,000, the taxpayer was not eligible for the earned income credit, even if adjusted gross income was less than \$8,000. For all remaining returns, a tentative "earned income credit before phaseout" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to \$400. Then, if either adjusted gross income or total earned income exceeded \$4,000, the figure was further reduced, i.e., "phased out," by 10 percent of the excess of the larger of these two amounts over \$4,000. The result of this computation is shown as "earned income credit after phaseout, total."

Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(1) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (a) earned income credit after phaseout, or (b) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report.

(2) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (1) above, if any), it equalled the lesser of (a) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (b) the sum of all taxes (except income tax after credits) included in "total tax liability." This amount was used to reduce total tax liability; however, the individual components of total tax liability were not reduced.

(3) "Refundable portion." Computed for returns with no "total tax liability" (after the adjustment in (2) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (1) and (2) above. This amount is included in the amount for tax overpayment shown in tables 3.18 and 3.19.

The number of returns with the earned income credit shown in this report represents both taxpayers

who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing the returns for revenue purposes that they were apparently eligible to receive it. For purposes of the statistics, data for returns in the latter category were obtained from the Internal Revenue Service Individual Master File to supplement the data tabulated from those taxpayers who claimed the credit. Their returns as originally filed in order to present more accurate information on the number of returns and the amount of the earned income credit for Tax Year 1977.

### Child Care Credit

This was a credit against income tax for taxpayers who had paid for child or dependent care during the year in order to be gainfully employed. The credit was equal to 20 percent of the expenses eligible for the credit in the current year. The computation of the child care credit, which is detailed in table 3.14, went as follows:

(1) "Maximum qualifying expenses" were determined by the number of qualifying individuals in the household. The maximum amounts were \$2,000 for one qualifying individual and \$4,000 for two or more, limited in either case to the actual expenses incurred during the year.

(2) The maximum qualifying expenses were subject to further reduction by the "earned income limitation." This was the amount of earned income received by the taxpayer or, in the case of a joint return, the lesser of the earned incomes of the two taxpayers. "Expenses limited to earned income" was the lesser of the maximum qualifying expenses or the earned income limitation.

(3) If that portion of the expenses incurred in 1977 for which payment was made in 1977 was less than the "expenses limited to earned income," then only the amount for which payment had been made was eligible for the credit in 1977. The difference could be carried over to 1978.

(4) If a taxpayer had incurred child or dependent care expenses which would have been eligible for the credit in 1976 except for the fact that payment was not made until 1977, and the total expenses incurred in 1976 did not exceed the limitations in 1976, then those expenses paid in 1977 were eligible for the credit for 1977.



(5) Finally, the credit was computed by adding together the 1977 credit and multiplying the sum by 20 percent.

#### Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of amounts not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The tax preference items were capital gains (the net long-term capital gains in excess of short-term capital losses) and the "itemized deduction tax preference." A detailed description of all tax preferences, see "Tax Preferences" in section 6, Explanation of Terms.

For 1977, any married person filing separately with \$5,000 or more of total tax preferences and any other person (including married persons filing jointly) with \$10,000 or more of total tax preferences had to file a Form 4625, Computation of Minimum Tax. However, a portion of total tax

preferences was excludable in arriving at tax preferences subject to tax. For 1977, this excludable portion was the larger of the standard exclusion or the exclusion due to taxes. The standard exclusion was \$10,000 (\$5,000 for married persons filing separately). The exclusion due to taxes was one-half of the sum of income tax after credits, tax from recomputing prior-year investment and work incentive (WIN) credits, and the penalty tax on premature redemption of individual retirement bonds, less the special income averaging tax, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans.

For 1977, the tentative tax on tax preferences equalled 15 percent of the tax preferences subject to tax. The actual additional tax for tax preferences equalled the tentative tax reduced by:

(1) 15 percent of any 1977 business net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax in the year to which the net operating loss was carried);

(2) "unused" portions of the elderly, political contributions, and child care tax credits (the

unused portion was the amount by which these credits exceeded income tax before credits reduced by the general tax credit); and

(3) any tax based on tax preferences from which the taxpayer derived no benefit (this occurred when the taxpayer had more than enough deductions and exemptions to offset adjusted gross income).

The final step in arriving at the current year's additional tax for tax preferences was to add in the "deferred minimum tax," based on a net operating loss carryover from a prior year.

#### Overpayment and Tax Due

Tables 3.17 through 3.20 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1977 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from these tables were returns with neither a tax due nor a tax overpayment. Generally, these were returns with low income, no tax liability, and no income tax withheld.



## Six examples of returns with different methods of tax computation

### Example 1 – Joint Return with Income Subject to Tax at Regular Rates Only

#### Derivation of Income Subject to Tax:

\$120,000	– Adjusted gross income
-300	– Excess itemized deductions
-1,500	– Exemption amount
<b>\$118,200</b>	<b>– Income subject to tax</b>

#### Derivation of Regular Tax:

1st	\$3,200	taxed at 0%	\$0
Next	\$1,000	taxed at 14%	\$140
Next	\$1,000	taxed at 15%	\$150
etc.			
Next	\$12,000	taxed at 60%	\$7,200
Next	\$15,000	taxed at 62%	\$9,300
<b>\$118,200</b>	<b>Income tax before credits</b>		<b>\$54,480</b>
	<b>Total credits</b>		<b>-4,000</b>
	<b>Income tax after credits</b>		<b>\$50,480</b>

### Example 2 – Joint Return with Income Subject to Tax at Regular and Alternative Rates

#### Derivation of Income Subject to Tax:

\$120,000	– Adjusted gross income (including 1/2 excess net long-term capital gain of \$55,000)
-300	– Excess itemized deductions
-1,500	– Exemption amount
<b>\$118,200</b>	<b>– Income subject to tax</b>
<b>\$63,200</b>	<b>– Ordinary income taxed at regular rates</b>
<b>\$25,000</b>	<b>– Capital gains taxed at 50% rate</b>
<b>\$30,000</b>	<b>– Capital gains taxed at regular rates</b>

#### Derivation of Regular Tax on \$63,200 Ordinary Income:

1st	\$3,200	taxed at 0%	\$0
Next	\$1,000	taxed at 14%	\$140
Next	\$1,000	taxed at 15%	\$150
etc.			
Next	\$8,000	taxed at 50%	\$4,000
Next	\$8,000	taxed at 53%	\$4,240
<b>\$63,200</b>			<b>\$22,300</b>

#### Derivation of Tax on \$55,000 of Capital Gains:

1st	\$25,000	taxed at 50% rate	\$12,500
Next	\$3,000	taxed at 58% rate	\$1,740
Next	\$12,000	taxed at 60% rate	\$7,200
Next	\$15,000	taxed at 62% rate	\$9,300
<b>\$55,000</b>			<b>\$30,740</b>

#### Derivation of Income Tax:

Regular tax	\$22,300
Alternative tax	\$12,500
Regular tax on capital gains	\$18,240
<b>Income tax before credits</b>	<b>\$53,040</b>
<b>Total credits</b>	<b>-4,000</b>
<b>Income tax after credits</b>	<b>\$49,040</b>

### Example 3 – Joint Return with Income Subject to Tax at Regular and Maximum Rates

#### Derivation of Income Subject to Tax:

\$96,000	– Personal service net income (In this example, salaries and wages. See text on Maximum Tax Computation.)
\$24,000	– Interest
<b>\$120,000</b>	<b>– Adjusted gross income</b>
-300	– Excess itemized deductions
-1,500	– Exemptions
<b>\$118,200</b>	<b>– Total income subject to tax</b>
<b>\$94,560</b>	<b>– Personal service taxable income</b>
<b>(\$96,000)</b>	<b>x \$118,200</b>
<b>\$120,000</b>	
	See text on Maximum Tax Computation)
<b>\$55,200</b>	<b>– Personal service taxable income taxed at regular rates</b>
<b>\$39,360</b>	<b>– Personal service taxable income taxed at maximum rate</b>
<b>\$23,640</b>	<b>– Other taxable income taxed at regular rates</b>

#### Derivation of Regular Tax on \$55,200 of Personal Service Taxable Income:

1st	\$3,200	taxed at 0%	\$0
Next	\$1,000	taxed at 14%	\$140
Next	\$1,000	taxed at 15%	\$150
etc.			
Next	\$4,000	taxed at 48%	\$1,920
Next	\$8,000	taxed at 50%	\$4,000
<b>\$55,200</b>			<b>\$18,060</b>

#### Derivation of Tax at Maximum Rate on \$39,360 of Personal Service Taxable Income:

<b>\$39,360</b>	<b>taxed at 50% rate</b>	<b>\$19,680</b>
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#### Derivation of Regular Tax on \$23,640 of Other Taxable Income:

1st	\$8,640	taxed at 60%	\$5,184
Next	\$15,000	taxed at 62%	\$9,300
			<b>\$14,484</b>

#### Derivation of Income Tax:

Regular tax on personal service taxable income	\$18,060
Tax at maximum rate	\$19,680
Regular tax on other taxable income	\$14,484
<b>Income tax before credits</b>	<b>\$52,224</b>
<b>Total credits</b>	<b>-4,000</b>
<b>Income tax after credits</b>	<b>\$48,224</b>

### Example 4 – Joint Return with Regular Tax, Maximum Tax and Alternative Tax

#### Derivation of Income Subject to Tax:

\$90,000	– Personal service net income
\$30,000	– 1/2 excess net long-term capital gain
<b>\$120,000</b>	<b>– Adjusted gross income</b>
-300	– Excess itemized deductions
-1,500	– Exemption amount
<b>\$118,200</b>	<b>– Total income subject to tax</b>
<b>\$88,650</b>	<b>– Personal service taxable income</b>
<b>(\$90,000)</b>	<b>x \$118,200</b>
<b>\$120,000</b>	
<b>\$55,200</b>	<b>– Personal service taxable income taxed at regular rates</b>
<b>\$33,450</b>	<b>– Personal service taxable income taxed at maximum rate</b>
<b>\$29,550</b>	<b>– Capital gains income</b>
<b>\$25,000</b>	<b>– Capital gains taxed at 50% rate</b>
<b>\$4,550</b>	<b>– Capital gains taxed at regular rates</b>

#### Derivation of Regular Tax on \$55,200 of Personal Service Taxable Income:

1st	\$3,200	taxed at 0%	
Next	\$1,000	taxed at 14%	
Next	\$1,000	taxed at 15%	
etc.			
Next	\$4,000	taxed at 48%	
Next	\$8,000	taxed at 50%	
			<b>\$55,200</b>

#### Derivation of Tax at Maximum Rate on \$33,450 of Personal Service Taxable Income:

<b>\$33,450</b>	<b>taxed at 50% rate</b>	
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#### Derivation of Tax on Capital Gains:

1st	\$25,000	taxed at 50% rate	
Next	\$4,550	taxed at 62% rate	
			<b>\$29,550</b>

#### Derivation of Income Tax:

Regular tax on personal service taxable income	
Tax at maximum rate	
Alternative tax	
Regular tax on capital gains	
<b>Income tax before credits</b>	
<b>Total credits</b>	
<b>Income tax after credits</b>	

### Example 5 – Joint Return with Income Averaging

#### Derivation of Income Subject to Tax:

\$120,000	– Adjusted gross income
-300	– Excess itemized deductions
-1,500	– Exemption amount
<b>\$118,200</b>	<b>– 1977 income subject to tax before income averaging</b>
<b>\$103,200</b>	<b>– 1977 income subject to tax after income averaging</b>

#### Derivation of Regular Tax on \$103,200 of Income Subject to Tax After Income Averaging:

1st	\$3,200	taxed at 0%	
Next	\$1,000	taxed at 14%	
Next	\$1,000	taxed at 15%	
etc.			
Next	\$12,000	taxed at 58%	
Next	\$12,000	taxed at 60%	
<b>\$103,200</b>	<b>Income tax before credits</b>		
	<b>Total credits</b>		
	<b>Income tax after credits</b>		

### Example 6 – Joint Return with Tax on Partially Tax-Exempt Income

#### Derivation of Income Subject to Tax:

\$135,000	– Adjusted gross income, including excludable foreign personal service income
-15,000	– Tax-exempt foreign personal service income
<b>\$120,000</b>	<b>– Adjusted gross income</b>
-300	– Excess itemized deductions
-1,500	– Exemption amount
<b>\$118,200</b>	<b>– Income subject to tax</b>

#### Derivation of Tax on \$118,200 of Income Subject to Tax:

1st	\$200	taxed at 22%	
Next	\$4,000	taxed at 25%	
Next	\$4,000	taxed at 28%	
etc.			
Next	\$20,000	taxed at 62%	
Next	\$10,000	taxed at 64%	
<b>\$118,200</b>	<b>Income tax before credits</b>		
	<b>Total credits</b>		
	<b>Income tax after credits</b>		



illustrations showing how the six example returns are presented in table 3.4

Tax rate classes	Classified by the highest rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income (Dollars)	Income subject to tax		Income tax before credits		Income tax after credits					
			At all rates (Dollars)	At marginal rate (Dollars)	Generated at all rates (Dollars)	Generated at marginal rate (Dollars)	Total (Dollars)	As percent of—				
								Adjusted gross income	Income subject to tax			
										Number of returns	Income taxed at rate (Dollars)	Income tax generated at rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only

Total.....	1	120,000	118,200	15,000	54,480	9,300	50,480	42.1	42.7	1	118,200	54,480
Percent.....										1	3,200	—
Percent.....										1	1,000	140
Percent.....										1	1,000	150
Percent.....										1	8,000	4,000
Percent.....										1	12,000	6,360
Percent.....										1	12,000	6,600
Percent.....										1	12,000	6,960
Percent.....										1	12,000	7,200
Percent.....	1	120,000	118,200	15,000	54,480	9,300	50,480	42.1	42.7	1	15,000	9,300

Example 2.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Capital Gains Rate

Total.....	1	120,000	118,200	15,000	53,040	9,300	49,040	40.9	41.5	1	118,200	53,040
Percent.....										1	3,200	—
Percent.....										1	1,000	140
Percent.....										1	1,000	150
Percent.....										1	8,000	4,000
Percent capital gains rate.....										1	25,000	12,500
Percent.....										1	8,000	4,240
Percent.....										1	3,000	1,740
Percent.....										1	12,000	7,200
Percent.....	1	120,000	118,200	15,000	53,040	9,300	49,040	40.9	41.5	1	15,000	9,300

Example 3.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Maximum Rate

Total.....	1	120,000	118,200	15,000	52,224	9,300	48,224	40.2	40.8	1	118,200	52,160
Percent.....										1	3,200	—
Percent.....										1	1,000	140
Percent.....										1	1,000	150
Percent.....										1	8,000	4,000
Percent maximum rate.....										1	39,360	19,680
Percent.....										1	8,000	4,800
Percent.....	1	120,000	118,200	15,000	52,224	9,300	48,224	40.2	40.8	1	15,000	9,300

Example 4.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates, Maximum Rate and Capital Gains Rate

Total.....	1	120,000	118,200	4,550	50,106	2,821	46,106	38.4	39.0	1	118,200	50,106
Percent.....										1	3,200	—
Percent.....										1	1,000	140
Percent.....										1	1,000	150
Percent.....										1	8,000	4,000
Percent capital gains rate.....										1	25,000	12,500
Percent maximum rate.....										1	33,450	16,725
Percent.....										1	4,550	2,821
Percent.....	1	120,000	118,200	4,550	50,106	2,821	46,106	38.4	39.0	1	4,550	2,821

Example 5.—Data Reported on Joint Return With Income Averaging

Total.....	1	120,000	103,200	12,000	45,180	7,200	41,180	34.3	39.9	1	103,200	45,180
Percent.....										1	3,200	—
Percent.....										1	1,000	140
Percent.....										1	1,000	150
Percent.....										1	8,000	4,000
Percent.....										1	12,000	6,360
Percent.....										1	12,000	6,600
Percent.....										1	12,000	6,960
Percent.....	1	120,000	103,200	12,000	45,180	7,200	41,180	34.3	39.9	1	12,000	7,200

Example 6.—Data Reported on Joint Return With Tax on Partially Tax—Exempt Income

Total.....	1	120,000	118,200	10,000	61,764	6,400	57,764	48.1	48.9	1	118,200	61,764
Percent.....										1	200	44
Percent.....										1	4,000	1,000
Percent.....										1	4,000	1,120
Percent.....										1	20,000	12,400
Percent.....	1	120,000	118,200	10,000	61,764	6,400	57,764	48.1	48.9	1	10,000	6,400



## Illustrations showing how the six example returns are presented in table 3.4

Tax rate classes	Classified by the highest rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income (Dollars)	Income subject to tax		Income tax before credits		Income tax after credits					
			At all rates (Dollars)	At marginal rate (Dollars)	Generated at all rates (Dollars)	Generated at marginal rate (Dollars)	Total (Dollars)	As percent of—				
								Adjusted gross income	Income subject to tax			
										Number of returns	Income taxed at rate (Dollars)	Income generated at rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

## Summary of Data Reported on Above Six Joint Returns

All marginal rates, total.....	6	720,000	694,200	71,550	318,794	44,321	292,794	40.7	42.2	6	694,200	
0 percent.....										5	15,000	
14 percent.....										5	5,000	
15 percent.....										5	5,000	
19 percent.....										5	20,000	
22 percent.....										6	20,200	
25 percent.....										6	24,000	
28 percent.....										6	24,000	
50 percent.....										6	48,000	
50 percent capital gains rate.....										2	50,000	
50 percent maximum rate.....										2	72,810	
53 percent.....										4	44,000	
55 percent.....										3	35,000	
58 percent.....										4	39,000	
60 percent.....	1	120,000	103,200	12,000	45,180	7,200	41,180	34.3	39.9	5	56,000	
62 percent.....	4	480,000	472,800	49,550	209,850	30,721	133,850	40.4	41.0	5	49,550	
64 percent.....	1	120,000	118,200	10,000	61,764	8,400	57,764	48.1	48.9	1	10,000	



**Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Unused zero bracket amount		Excess itemized deductions		Exemptions		Taxable income <sup>1</sup>
			Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Returns With Regular Tax Computation Only</b>									
Total .....	77,611,119	980,994,927	302,324	498,235	19,589,091	51,339,764	189,883,793	142,412,845	787,740,553
Under \$5,000 .....	18,440,726	52,628,800	228,805	395,692	148,737	136,157	25,572,343	19,179,257	33,709,078
\$5,000 under \$10,000 .....	19,181,601	141,513,242	43,380	70,404	1,365,367	1,721,940	41,940,940	31,455,705	108,406,000
\$10,000 under \$15,000 .....	14,123,389	174,897,943	17,699	20,319	3,039,227	4,575,825	37,499,718	28,124,789	142,217,649
\$15,000 under \$20,000 .....	10,983,359	190,532,137	*6,303	*2,235	4,374,145	7,863,793	33,975,102	25,481,327	157,189,253
\$20,000 under \$50,000 .....	14,388,443	387,769,344	5,174	7,949	10,189,336	30,646,015	49,079,107	36,809,330	320,321,948
\$50,000 under \$100,000 .....	468,330	28,625,278	*948	*1,616	447,681	4,771,012	1,729,603	1,297,202	22,558,680
\$100,000 under \$200,000 .....	20,447	2,625,843	—	—	19,876	769,020	72,090	54,068	1,802,756
\$200,000 under \$500,000 .....	3,767	1,091,020	*15	*21	3,678	372,928	11,620	8,715	709,397
\$500,000 under \$1,000,000 .....	698	473,167	—	—	687	172,489	2,167	1,625	299,053
\$1,000,000 or more .....	359	838,153	—	—	357	310,586	1,103	827	526,740
<b>Returns With Income Averaging Tax Computation</b>									
Total .....	3,470,760	125,080,760	*3,582	*2,569	2,389,101	10,531,513	11,840,763	8,880,572	105,671,243
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	23,659	210,210	—	—	*3,768	*854	*43,924	*32,943	176,413
\$10,000 under \$15,000 .....	123,915	1,591,652	*39	*18	29,521	31,856	304,249	228,187	1,331,628
\$15,000 under \$20,000 .....	383,241	6,830,713	*1,932	*1,417	147,261	191,020	1,168,368	876,276	5,764,834
\$20,000 under \$50,000 .....	2,406,541	75,520,655	*1,591	*1,134	1,720,764	5,102,359	8,335,095	6,251,321	64,168,106
\$50,000 under \$100,000 .....	470,240	30,362,894	—	—	428,745	3,443,606	1,754,810	1,316,108	25,603,180
\$100,000 under \$200,000 .....	52,651	6,752,931	—	—	48,856	967,810	196,923	147,692	5,637,436
\$200,000 under \$500,000 .....	9,166	2,519,690	—	—	8,869	488,082	32,694	24,521	2,007,088
\$500,000 under \$1,000,000 .....	1,022	677,855	**	**	995	163,210	3,585	2,689	511,958
\$1,000,000 or more .....	325	614,153	—	—	322	142,716	1,115	836	470,600
<b>Returns With Maximum and Regular Tax Computation</b>									
Total .....	198,859	24,245,347	1,586	2,990	191,682	2,971,850	746,103	559,577	20,716,909
Under \$50,000 .....	1,892	90,116	*119	*254	1,518	4,573	2,655	1,991	83,806
\$50,000 under \$100,000 .....	96,634	7,854,816	1,092	1,985	91,559	832,858	348,364	261,273	6,762,670
\$100,000 under \$200,000 .....	83,940	10,984,692	*375	*751	82,378	1,396,935	333,798	250,349	9,338,160
\$200,000 under \$500,000 .....	14,982	4,079,326	**	**	14,828	554,045	56,168	42,126	3,483,155
\$500,000 under \$1,000,000 .....	1,144	746,883	—	—	1,134	110,026	4,159	3,119	633,738
\$1,000,000 or more .....	267	489,513	—	—	265	73,413	959	719	415,381
<b>Returns With Maximum and Alternative Tax Computation</b>									
Total .....	72,100	10,934,837	*37	*72	70,949	1,469,321	267,374	200,531	9,265,059
Under \$50,000 .....	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	25,035	2,112,958	—	—	24,236	232,961	91,322	68,492	1,811,505
\$100,000 under \$200,000 .....	35,440	4,801,508	*25	*59	35,188	641,230	133,422	100,067	4,060,270
\$200,000 under \$500,000 .....	10,330	2,863,427	*12	*14	10,237	410,566	38,048	29,536	2,424,339
\$500,000 under \$1,000,000 .....	1,042	689,905	—	—	1,037	109,959	3,674	2,756	578,190
\$1,000,000 or more .....	253	467,040	—	—	251	75,605	908	681	390,754
<b>Returns With Alternative Tax Computation Only</b>									
Total .....	283,168	17,743,971	*148	*139	200,064	2,477,432	853,621	640,216	14,626,463
Under \$20,000 .....	85,198	1,123,963	—	—	28,807	23,787	201,904	151,428	948,748
\$20,000 under \$50,000 .....	80,344	2,439,752	—	—	59,910	159,856	268,644	201,483	2,078,413
\$50,000 under \$100,000 .....	75,823	5,668,775	*117	*107	70,471	633,249	242,525	181,894	4,851,739
\$100,000 under \$200,000 .....	31,978	4,199,978	*25	*25	31,165	689,748	108,460	81,345	3,428,910
\$200,000 under \$500,000 .....	7,969	2,278,491	*6	*7	7,877	508,769	25,977	19,483	1,750,246
\$500,000 under \$1,000,000 .....	1,293	866,084	—	—	1,279	211,740	4,268	3,201	651,143
\$1,000,000 or more .....	563	1,168,927	—	—	555	250,282	1,843	1,382	917,263
<b>Returns With Tax On Partially Tax-Exempt Income</b>									
Total .....	38,627	1,059,558	2,445	5,670	10,694	39,660	103,121	77,341	948,227
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*6,120	*48,026	—	—	—	—	9,813	7,360	40,666
\$10,000 under \$15,000 .....	*4,113	*47,571	—	—	—	—	*10,885	*8,164	38,530
\$15,000 under \$20,000 .....	*4,593	*78,586	—	—	*302	*877	13,779	10,334	68,252
\$20,000 under \$25,000 .....	*7,695	*177,938	*1,491	*3,860	—	—	16,345	12,259	169,539
\$25,000 under \$30,000 .....	*3,808	*103,266	—	—	*3,808	*15,729	*5,361	*4,021	83,516
\$30,000 under \$50,000 .....	8,604	326,136	*822	*1,434	4,210	7,748	33,672	25,254	294,568
\$50,000 under \$100,000 .....	3,262	206,844	*118	*349	2,048	10,584	11,793	8,845	187,564
\$100,000 under \$200,000 .....	364	47,662	—	—	274	3,401	1,262	947	43,314
\$200,000 under \$500,000 .....	58	15,050	*14	*27	43	596	181	136	14,345
\$500,000 under \$1,000,000 .....	*10	*8,680	—	—	*9	*725	*30	*23	*7,932
\$1,000,000 or more .....	**	**	—	—	**	**	**	**	**

Footnotes at end of table.



**Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Income subject to tax								
	Total <sup>1</sup>	Zero bracket amount		At regular rates		At maximum rate on personal service income		At capital gains tax rate	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Returns With Regular Tax Computation Only</b>									
Total .....	787,740,553	77,611,119	192,816,611	64,620,050	594,923,942	—	—	—	—
Under \$5,000 .....	33,709,078	18,440,726	27,570,601	6,713,179	6,138,477	—	—	—	—
\$5,000 under \$10,000 .....	108,406,000	19,181,601	47,648,430	17,968,832	60,757,570	—	—	—	—
\$10,000 under \$15,000 .....	142,217,649	14,123,389	38,794,697	14,085,591	103,422,951	—	—	—	—
\$15,000 under \$20,000 .....	157,189,253	10,983,359	32,528,979	10,976,625	124,660,274	—	—	—	—
\$20,000 under \$50,000 .....	320,321,948	14,388,443	44,732,565	14,382,801	275,589,383	—	—	—	—
\$50,000 under \$100,000 .....	22,558,680	468,330	1,465,996	467,896	21,092,684	—	—	—	—
\$100,000 under \$200,000 .....	1,802,756	20,447	61,498	20,318	1,741,258	—	—	—	—
\$200,000 under \$500,000 .....	709,397	3,767	10,851	3,752	698,547	—	—	—	—
\$500,000 under \$1,000,000 .....	299,053	698	1,988	697	297,065	—	—	—	—
\$1,000,000 or more .....	526,740	359	1,009	359	525,732	—	—	—	—
<b>Returns With Income Averaging Tax Computation</b>									
Total .....	101,296,381	3,470,760	10,576,591	3,470,760	90,719,789	—	—	—	—
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	165,797	23,659	54,293	23,659	111,505	—	—	—	—
\$10,000 under \$15,000 .....	1,269,361	123,915	321,123	123,915	948,238	—	—	—	—
\$15,000 under \$20,000 .....	5,538,824	383,241	1,105,725	383,241	4,433,098	—	—	—	—
\$20,000 under \$50,000 .....	61,920,075	2,406,541	7,432,048	2,406,541	54,488,027	—	—	—	—
\$50,000 under \$100,000 .....	24,380,956	470,240	1,467,127	470,240	22,913,830	—	—	—	—
\$100,000 under \$200,000 .....	5,236,781	52,651	163,699	52,651	5,073,082	—	—	—	—
\$200,000 under \$500,000 .....	1,852,471	9,166	28,439	9,166	1,824,032	—	—	—	—
\$500,000 under \$1,000,000 .....	476,494	1,022	3,134	1,022	473,361	—	—	—	—
\$1,000,000 or more .....	455,621	325	1,005	325	454,617	—	—	—	—
<b>Returns With Maximum and Regular Tax Computation</b>									
Total .....	20,716,909	198,859	614,853	198,859	12,262,148	198,859	7,839,909	—	—
Under \$50,000 .....	83,806	1,892	4,188	1,892	73,374	1,892	6,244	—	—
\$50,000 under \$100,000 .....	6,762,670	96,634	295,947	96,634	5,199,016	96,634	1,267,707	—	—
\$100,000 under \$200,000 .....	9,338,160	83,940	263,581	83,940	5,178,244	83,940	3,896,334	—	—
\$200,000 under \$500,000 .....	3,483,155	14,982	46,779	14,982	1,379,594	14,982	2,056,783	—	—
\$500,000 under \$1,000,000 .....	633,738	1,144	3,531	1,144	248,578	1,144	381,629	—	—
\$1,000,000 or more .....	415,381	267	826	267	183,342	267	231,212	—	—
<b>Returns With Maximum and Alternative Tax Computation</b>									
Total .....	9,265,059	72,100	224,876	72,100	5,419,146	72,100	3,274,596	72,100	348,441
Under \$50,000 .....	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	1,811,505	25,035	77,081	25,035	1,409,616	25,035	277,028	25,035	47,781
\$100,000 under \$200,000 .....	4,060,270	35,440	111,392	35,440	2,427,357	35,440	1,339,682	35,440	181,839
\$200,000 under \$500,000 .....	2,424,339	10,330	32,367	10,330	1,144,526	10,330	1,148,121	10,330	99,324
\$500,000 under \$1,000,000 .....	578,190	1,042	3,258	1,042	263,735	1,042	297,697	1,042	13,501
\$1,000,000 or more .....	390,754	253	779	253	173,912	253	212,068	253	3,996
<b>Returns With Alternative Tax Computation Only</b>									
Total .....	14,626,463	283,168	829,071	283,168	12,737,990	—	—	283,168	1,059,402
Under \$20,000 .....	948,748	85,198	225,773	85,198	721,639	—	—	85,198	1,336
\$20,000 under \$50,000 .....	2,078,413	80,344	247,527	80,344	1,820,720	—	—	80,344	10,166
\$50,000 under \$100,000 .....	4,851,739	75,823	228,582	75,823	4,173,342	—	—	75,823	449,815
\$100,000 under \$200,000 .....	3,428,910	31,978	97,815	31,978	2,907,670	—	—	31,978	423,424
\$200,000 under \$500,000 .....	1,750,246	7,969	23,868	7,969	1,587,987	—	—	7,969	138,391
\$500,000 under \$1,000,000 .....	651,143	1,293	3,841	1,293	622,491	—	—	1,293	24,812
\$1,000,000 or more .....	917,263	563	1,666	563	904,140	—	—	563	11,457
<b>Returns With Tax on Partially Tax-Exempt Income</b>									
Total .....	948,888	38,627	105,616	38,627	843,272	—	—	—	—
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	40,666	*6,120	*12,177	*6,120	*28,490	—	—	—	—
\$10,000 under \$15,000 .....	38,530	*4,113	*11,407	*4,113	*27,124	—	—	—	—
\$15,000 under \$20,000 .....	68,252	*4,593	*13,167	*4,593	*55,085	—	—	—	—
\$20,000 under \$25,000 .....	169,539	*7,695	*22,536	*7,695	*147,004	—	—	—	—
\$25,000 under \$30,000 .....	83,516	*3,808	*8,640	*3,808	*74,876	—	—	—	—
\$30,000 under \$50,000 .....	295,407	8,604	26,488	8,604	268,918	—	—	—	—
\$50,000 under \$100,000 .....	190,993	3,262	9,892	3,262	181,101	—	—	—	—
\$100,000 under \$200,000 .....	42,180	364	1,103	364	41,077	—	—	—	—
\$200,000 under \$500,000 .....	12,616	58	179	58	12,438	—	—	—	—
\$500,000 under \$1,000,000 .....	**7,189	**10	**29	**10	**7,160	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—

Footnotes at end of table



**Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Tax-exempt income earned abroad		Income tax before credits, regular computation	Tax generated <sup>2</sup>	Tax savings over regular computation <sup>1</sup>	Average tax savings (dollars)	Income tax before credits	
	Number of returns	Amount					Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>Returns With Regular Tax Computation Only</b>								
Total .....	40,889	582,029	126,364,978	126,380,021	—	—	64,627,643	126,534,483
Under \$5,000 .....	*15,510	*123,361	910,321	912,913	—	—	6,716,464	913,174
\$5,000 under \$10,000 .....	*6,122	*110,160	10,312,023	10,317,221	—	—	17,973,123	10,377,210
\$10,000 under \$15,000 .....	*3,510	*49,930	19,178,299	19,181,768	—	—	14,085,591	19,199,933
\$15,000 under \$20,000 .....	*4,558	*86,326	24,434,475	24,438,821	—	—	10,976,625	24,457,155
\$20,000 under \$50,000 .....	9,851	187,340	62,761,385	62,760,972	—	—	14,382,818	62,795,874
\$50,000 under \$100,000 .....	1,293	24,202	7,023,480	7,023,294	—	—	467,896	7,042,336
\$100,000 under \$200,000 .....	*45	*710	792,267	792,284	—	—	20,318	794,172
\$200,000 under \$500,000 .....	—	—	402,340	402,354	—	—	3,752	403,956
\$500,000 under \$1,000,000 .....	—	—	191,093	191,094	—	—	697	191,347
\$1,000,000 or more .....	—	—	359,296	359,301	—	—	359	359,325
<b>Returns With Income Averaging Tax Computation</b>								
Total .....	*597	*2,473	28,166,772	26,271,577	1,895,195	546	3,470,760	26,287,346
Under \$5,000 .....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	21,744	19,503	2,241	94	23,659	19,503
\$10,000 under \$15,000 .....	—	—	194,149	180,034	14,114	113	123,915	180,050
\$15,000 under \$20,000 .....	—	—	944,956	886,700	58,256	152	383,241	886,719
\$20,000 under \$50,000 .....	*597	*2,473	14,102,318	13,299,914	802,404	333	2,406,541	13,304,074
\$50,000 under \$100,000 .....	—	—	8,554,837	7,924,033	630,804	1,341	470,240	7,927,578
\$100,000 under \$200,000 .....	—	—	2,566,771	2,320,745	246,026	4,672	52,651	2,326,636
\$200,000 under \$500,000 .....	—	—	1,134,158	1,028,039	106,118	11,577	9,166	1,029,769
\$500,000 under \$1,000,000 .....	—	—	328,154	303,400	24,754	24,220	1,022	303,629
\$1,000,000 or more .....	—	—	319,686	309,209	10,476	32,234	325	309,387
<b>Returns With Maximum and Regular Tax Computation</b>								
Total .....	2,894	58,873	9,554,603	8,814,175	740,428	3,723	198,859	8,824,088
Under \$50,000 .....	*119	*540	29,269	28,938	331	175	1,892	28,947
\$50,000 under \$100,000 .....	1,948	40,720	2,571,032	2,512,146	58,886	609	96,634	2,515,673
\$100,000 under \$200,000 .....	751	15,812	4,276,728	3,978,473	298,255	3,553	83,940	3,982,006
\$200,000 under \$500,000 .....	71	1,680	1,985,551	1,711,892	273,658	18,265	14,982	1,714,475
\$500,000 under \$1,000,000 .....	*121	*121	409,292	343,684	65,608	57,349	1,144	343,868
\$1,000,000 or more .....	**	**	282,731	239,042	43,689	163,629	267	239,098
<b>Returns With Maximum and Alternative Tax Computation</b>								
Total .....	388	6,634	4,596,842	4,210,209	386,633	5,362	72,100	4,214,082
Under \$50,000 .....	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	*237	*3,355	696,783	682,380	14,402	575	25,035	682,404
\$100,000 under \$200,000 .....	*96	*2,080	1,877,568	1,760,839	116,729	3,293	35,440	1,762,958
\$200,000 under \$500,000 .....	*55	*1,199	1,383,526	1,221,446	162,080	15,690	10,330	1,222,786
\$500,000 under \$1,000,000 .....	**	**	372,985	320,442	52,543	50,425	1,042	320,757
\$1,000,000 or more .....	—	—	265,980	225,102	40,878	161,574	253	225,177
<b>Returns With Alternative Tax Computation Only</b>								
Total .....	247	4,555	6,003,741	5,817,589	86,937	307	283,168	5,927,770
Under \$20,000 .....	—	—	142,596	142,966	—	—	85,198	142,966
\$20,000 under \$50,000 .....	—	—	454,214	454,452	—	2	80,344	454,471
\$50,000 under \$100,000 .....	*170	*3,061	1,788,215	1,768,983	19,236	253	75,823	1,772,484
\$100,000 under \$200,000 .....	*50	*952	1,574,032	1,534,704	39,328	1,229	31,978	1,537,552
\$200,000 under \$500,000 .....	*22	*470	999,691	978,290	21,401	2,685	7,969	980,890
\$500,000 under \$1,000,000 .....	*5	*72	418,925	414,296	4,629	3,579	1,293	414,895
\$1,000,000 or more .....	**	**	626,068	623,897	2,171	3,856	563	624,513
<b>Returns With Tax on Partially Tax-Exempt Income</b>								
Total .....	38,627	522,994	246,313	320,151	—73,837	—1,911	38,627	320,228
Under \$5,000 .....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*6,120	*86,339	*5,169	*11,040	*—5,871	*—959	*6,120	*11,040
\$10,000 under \$15,000 .....	*4,113	*58,401	*4,925	*8,499	*—3,574	*—868	*4,113	*8,499
\$15,000 under \$20,000 .....	*4,593	*67,321	*10,729	*17,579	*—6,850	*—1,491	*4,593	*17,579
\$20,000 under \$25,000 .....	*7,695	*125,801	*33,289	*54,449	*—21,160	*—2,749	*7,695	*54,449
\$25,000 under \$30,000 .....	*3,808	*23,698	*19,448	*24,132	*—4,684	*—1,230	*3,808	*24,132
\$30,000 under \$50,000 .....	8,604	105,187	73,455	94,518	—21,063	—2,448	8,604	94,518
\$50,000 under \$100,000 .....	3,262	49,868	65,206	77,441	—12,234	—3,750	3,262	77,441
\$100,000 under \$200,000 .....	364	5,225	20,503	20,565	—62	—170	364	20,642
\$200,000 under \$500,000 .....	58	978	8,320	7,171	1,149	19,811	58	7,171
\$500,000 under \$1,000,000 .....	*110	*176	*5,269	*4,756	*512	*51,244	*110	*4,756
\$1,000,000 or more .....	**	**	**	**	**	**	**	**

Footnotes at end of table.



**Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Total credits		Additional tax for tax preferences		Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percent of—		Average income tax (dollars)
							Income subject to tax	Adjusted gross income	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Returns With Regular Tax Computation Only</b>									
Total .....	64,620,401	11,138,607	162,067	397,726	60,345,122	115,793,602	14.7	11.8	1,918
Under \$5,000 .....	6,713,484	262,615	1,835	3,583	4,937,858	654,142	1.9	1.2	132
\$5,000 under \$10,000 .....	17,968,878	2,011,592	4,768	6,550	15,824,062	8,372,168	7.7	5.9	529
\$10,000 under \$15,000 .....	14,085,591	2,572,513	12,135	11,951	13,859,066	16,639,370	11.7	9.5	1,200
\$15,000 under \$20,000 .....	10,976,625	2,364,150	13,107	11,315	10,899,833	22,104,320	14.1	11.6	2,027
\$20,000 under \$50,000 .....	14,382,801	3,589,322	86,978	113,038	14,332,499	59,319,590	18.5	15.3	4,138
\$50,000 under \$100,000 .....	467,896	277,162	35,846	97,872	466,692	6,863,047	30.4	24.0	14,705
\$100,000 under \$200,000 .....	20,318	35,061	5,385	46,983	20,301	806,094	44.7	30.7	39,707
\$200,000 under \$500,000 .....	3,752	14,300	1,494	40,489	3,755	430,145	60.6	39.4	114,552
\$500,000 under \$1,000,000 .....	897	6,308	315	20,485	697	205,524	68.7	43.4	294,870
\$1,000,000 or more .....	359	5,584	204	45,460	359	399,201	75.8	47.6	1,111,980
<b>Returns With Income Averaging Tax Computation</b>									
Total .....	3,470,760	1,767,785	185,889	670,100	3,432,437	25,189,681	24.9	20.1	7,338
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	23,659	3,553	—	—	23,540	15,950	9.6	7.6	677
\$10,000 under \$15,000 .....	123,915	33,035	*992	*768	118,342	147,784	11.6	9.3	1,248
\$15,000 under \$20,000 .....	383,241	115,221	7,663	9,922	375,967	775,419	14.0	11.4	2,062
\$20,000 under \$50,000 .....	2,406,541	951,265	97,820	134,727	2,384,907	12,487,536	20.2	16.5	5,236
\$50,000 under \$100,000 .....	470,240	450,858	57,681	177,617	466,743	7,654,337	31.4	25.2	16,399
\$100,000 under \$200,000 .....	52,651	145,299	15,454	123,795	52,438	2,305,132	44.0	34.1	43,959
\$200,000 under \$500,000 .....	9,168	54,615	5,110	117,477	9,154	1,092,632	59.0	43.4	119,361
\$500,000 under \$1,000,000 .....	1,022	10,725	859	52,604	1,021	345,508	72.5	51.0	338,401
\$1,000,000 or more .....	325	3,194	310	59,191	325	365,384	80.2	59.5	1,124,257
<b>Returns With Maximum and Regular Tax Computation</b>									
Total .....	198,859	264,125	1,117	1,382	198,840	8,561,345	41.3	35.3	43,099
Under \$5,000 .....	1,892	2,061	—	—	1,892	26,887	32.1	29.8	14,210
\$5,000 under \$10,000 .....	96,634	92,229	*207	*55	96,486	2,423,499	35.8	30.9	25,117
\$10,000 under \$20,000 .....	83,940	107,638	648	471	83,878	3,874,839	41.5	35.3	46,196
\$20,000 under \$50,000 .....	14,982	42,830	238	656	14,973	1,672,302	48.0	41.0	111,687
\$50,000 under \$100,000 .....	1,144	11,552	21	156	1,144	332,491	52.5	44.5	290,639
\$100,000 or more .....	267	7,815	3	44	267	231,328	55.7	47.3	866,396
<b>Returns With Maximum and Alternative Tax Computation</b>									
Total .....	72,100	120,476	2,567	4,146	72,060	4,097,752	44.2	37.5	56,865
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	25,035	20,893	*162	*26	25,034	661,537	36.5	31.3	26,425
\$10,000 under \$20,000 .....	35,440	45,130	1,667	1,622	35,402	1,719,450	42.3	35.8	48,569
\$20,000 under \$50,000 .....	10,330	35,726	667	1,808	10,329	1,188,868	49.0	41.5	115,099
\$50,000 under \$100,000 .....	1,042	10,862	52	307	1,042	310,202	53.7	45.0	297,698
\$100,000 or more .....	253	7,865	19	383	253	217,695	55.7	46.6	860,453
<b>Returns With Alternative Tax Computation Only</b>									
Total .....	283,168	202,321	33,072	155,719	280,444	5,881,169	40.2	33.1	20,970
Under \$20,000 .....	85,198	17,053	—	—	82,970	125,913	13.3	11.2	1,517
\$20,000 under \$50,000 .....	80,344	23,510	**	**	80,093	430,961	20.7	17.7	5,380
\$50,000 under \$100,000 .....	75,823	58,730	**15,299	**23,692	75,604	1,737,445	35.8	30.7	22,980
\$100,000 under \$200,000 .....	31,978	51,044	12,961	41,467	31,953	1,527,975	44.6	36.4	47,819
\$200,000 under \$500,000 .....	7,969	25,820	3,749	36,237	7,968	991,307	56.6	43.5	124,411
\$500,000 under \$1,000,000 .....	1,293	11,803	714	19,421	1,293	422,513	64.9	48.8	326,769
\$1,000,000 or more .....	563	14,362	349	34,902	563	645,053	70.3	55.2	1,145,742
<b>Returns With Tax on Partially Tax-Exempt Income</b>									
Total .....	38,627	144,317	*52	*147	34,135	176,058	18.6	16.6	5,157
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*6,120	*7,742	—	—	*6,120	*3,297	8.1	6.9	*538
\$10,000 under \$15,000 .....	*4,113	*5,243	—	—	*2,358	*3,257	8.5	6.8	*1,381
\$15,000 under \$20,000 .....	*4,593	*6,608	—	—	*3,062	*10,971	16.1	14.0	*3,583
\$20,000 under \$25,000 .....	*7,695	*37,520	—	—	*7,695	*16,929	10.0	9.5	*2,200
\$25,000 under \$30,000 .....	*3,808	*3,396	—	—	*3,808	*20,736	24.8	20.1	*5,445
\$30,000 under \$50,000 .....	8,604	39,044	—	—	7,550	55,474	18.8	17.0	7,347
\$50,000 under \$100,000 .....	3,262	32,119	—	—	3,143	45,322	23.7	21.9	14,419
\$100,000 under \$200,000 .....	364	6,657	*39	*45	339	14,031	33.3	29.4	41,389
\$200,000 under \$500,000 .....	58	4,846	*10	*29	*50	*2,353	18.7	15.6	*47,067
\$500,000 under \$1,000,000 .....	**10	**1,142	**3	**73	**10	**3,688	**51.3	**42.5	**368,773
\$1,000,000 or more .....	**	**	**	**	**	**	**	**	**

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

† Includes zero bracket amount.

‡ Income tax before credits, excluding tax from special computations.

§ A negative amount in this column indicates that the tax computation resulted in a higher tax than the regular computation would have.

NOTE: Detail may not add to total because of rounding.



**Table 3.2—Returns With Maximum Tax on Personal Service Income: Adjusted Gross Income, Personal Service Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number of returns	Amount	Size of taxable income			
			\$38,000 under \$52,000		\$52,000 under \$70,000	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income	270,959	35,180,184	5,694	304,888	56,317	4,290,617
Personal service income	270,959	33,295,073	5,694	344,258	56,317	4,525,511
Deductions against personal service income	115,939	1,430,059	2,443	19,610	24,957	235,759
Personal service net income	270,959	31,865,014	5,694	324,648	56,317	4,289,752
Taxable income <sup>1</sup>	270,959	29,981,968	5,694	265,558	56,317	3,562,848
Tax preference offset	107,317	685,913	814	533	15,294	23,774
Personal service taxable income:						
Total	270,959	25,668,930	5,694	259,629	56,317	3,402,565
Zero bracket amount	270,959	839,729	5,694	12,564	56,317	172,074
Subject to regular rates	270,959	13,714,696	5,694	216,372	56,317	2,817,436
Subject to maximum rate on personal service income	270,959	11,114,505	5,694	30,693	56,317	413,055
Other taxable income:						
Total	233,070	4,313,038	3,398	5,929	43,555	160,283
Subject to regular rates	227,107	3,966,597	3,249	5,596	42,033	148,351
Subject to capital gains rate	72,100	346,441	*423	*333	9,766	13,932
Tax generated:						
At all rates	270,959	13,024,384	5,694	93,014	56,317	1,271,320
At regular rates:						
Total	270,959	7,293,994	5,694	77,503	56,317	1,057,843
On personal service taxable income	270,959	4,758,783	5,694	74,342	56,317	977,366
On other taxable income	226,930	2,485,718	3,229	3,170	42,033	80,481
At capital gains rate	71,876	173,204	*423	*166	9,648	6,963
At maximum rate on personal service income	270,959	5,557,186	5,694	15,345	56,317	206,514

	Size of taxable income—Continued					
	\$70,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income	106,574	10,481,026	83,423	12,797,788	18,951	7,305,864
Personal service income	106,574	10,497,906	83,423	12,036,725	18,951	5,890,673
Deductions against personal service income	48,904	500,422	33,004	497,114	6,631	177,154
Personal service net income	106,574	9,997,484	83,423	11,539,610	18,951	5,713,519
Taxable income <sup>1</sup>	106,574	8,841,341	83,423	10,983,455	18,951	6,328,766
Tax preference offset	39,978	125,357	39,573	291,475	11,658	244,774
Personal service taxable income:						
Total	106,574	8,082,736	83,423	9,376,400	18,951	4,547,599
Zero bracket amount	106,574	330,892	83,423	262,071	18,951	59,128
Subject to regular rates	106,574	5,444,436	83,423	4,271,902	18,951	964,550
Subject to maximum rate on personal service income	106,574	2,304,408	83,423	4,842,426	18,951	3,523,921
Other taxable income:						
Total	92,381	758,605	75,654	1,607,055	18,082	1,781,166
Subject to regular rates	89,796	679,945	74,197	1,438,540	17,832	1,696,185
Subject to capital gains rate	26,619	78,660	27,048	168,515	8,044	85,001
Tax generated:						
At all rates	106,574	3,466,390	83,423	4,886,135	18,951	3,307,524
At regular rates:						
Total	106,574	2,274,888	83,423	2,380,691	18,951	1,503,070
On personal service taxable income	106,574	1,889,451	83,423	1,482,845	18,951	334,779
On other taxable income	89,777	385,289	74,139	889,115	17,752	1,127,662
At capital gains rate	26,761	39,324	27,006	84,251	8,038	42,499
At maximum rate on personal service income	106,574	1,152,178	83,423	2,421,193	18,951	1,761,956

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>1</sup> Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



**Table 3.3—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns <sup>1</sup>	Returns with regular tax computation rates only <sup>2</sup>							
		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses					
				Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total .....	6,345,894	5,705,596	19,384,583	33,879	132,908	534,037	1,418,093	192,105	612,365
Under \$5,000 .....	750,585	501,250	508,659	*2,945	*602	25,583	34,106	*7,219	*5,164
\$5,000 under \$10,000 .....	991,426	945,243	1,429,812	*3,065	*2,553	67,313	94,360	11,478	18,725
\$10,000 under \$15,000 .....	892,951	854,805	1,500,243	*580	*2,401	60,048	115,571	13,841	25,699
\$15,000 under \$20,000 .....	851,395	819,948	1,751,651	*1,196	*2,956	69,805	78,599	18,855	27,333
\$20,000 under \$25,000 .....	745,219	721,919	1,625,702	*3,149	*4,266	54,940	81,211	20,656	39,761
\$25,000 under \$30,000 .....	552,127	527,365	1,523,613	*2,823	*4,799	49,156	67,611	21,085	22,402
\$30,000 under \$50,000 .....	994,890	958,370	3,955,209	11,065	30,000	140,079	450,908	59,062	134,613
\$50,000 under \$100,000 .....	425,057	323,612	3,093,197	6,588	37,355	54,885	290,126	31,264	152,426
\$100,000 under \$200,000 .....	109,644	42,043	1,381,518	1,565	17,662	9,519	114,398	6,100	75,826
\$200,000 under \$500,000 .....	27,667	9,287	1,191,172	588	18,516	2,283	60,060	1,979	54,872
\$500,000 under \$1,000,000 .....	3,607	1,254	566,808	76	4,254	320	22,506	367	18,170
\$1,000,000 or more .....	1,326	500	857,000	39	7,543	106	8,636	199	37,175

Size of adjusted gross income	Returns with regular tax computation rates only <sup>2</sup> —Continued									
	Long-term capital gains and losses						Net long-term capital gain in excess of short-term capital loss		Income subject to tax <sup>1</sup>	
	Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover		Net long-term capital gain in excess of short-term capital loss		Income subject to tax <sup>1</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total .....	93,958	464,010	5,476,034	37,070,799	54,258	262,727	5,476,034	38,458,434	5,705,596	103,940,937
Under \$5,000 .....	*5,873	*3,663	487,391	957,726	*2,950	*1,729	487,391	952,562	501,250	1,083,788
\$5,000 under \$10,000 .....	*10,899	*46,398	915,040	2,695,155	*6,257	*2,764	915,040	2,676,430	945,243	4,981,710
\$10,000 under \$15,000 .....	8,511	19,946	824,688	2,810,244	*7,289	*7,501	824,688	2,784,345	854,805	8,232,530
\$15,000 under \$20,000 .....	6,590	24,443	792,870	3,377,131	*3,882	*1,847	792,870	3,349,798	819,948	11,503,706
\$20,000 under \$25,000 .....	4,344	12,899	700,972	3,133,520	1,610	2,389	700,972	3,093,759	721,919	13,243,112
\$25,000 under \$30,000 .....	6,365	33,096	508,376	2,946,641	*2,589	*6,118	508,376	2,924,239	527,365	11,902,817
\$30,000 under \$50,000 .....	30,907	153,983	894,532	7,450,383	19,142	153,584	894,532	7,315,770	958,370	29,474,340
\$50,000 under \$100,000 .....	15,813	85,669	304,089	5,851,626	7,955	46,529	304,089	5,699,200	323,612	16,175,754
\$100,000 under \$200,000 .....	3,579	47,926	37,907	2,659,246	2,108	24,590	37,907	2,583,420	42,043	4,141,657
\$200,000 under \$500,000 .....	868	20,413	8,518	2,340,231	421	11,568	8,518	2,285,360	9,287	1,883,573
\$500,000 under \$1,000,000 .....	147	10,204	1,165	1,114,839	47	4,032	1,165	1,096,668	1,254	578,563
\$1,000,000 or more .....	62	5,370	486	1,734,056	6	77	486	1,696,881	500	739,388

Size of adjusted gross income	Returns with regular tax computation rates only <sup>2</sup> —Continued				Returns with alternative tax computation <sup>4</sup>					
	Income tax before credits		Additional tax for tax preferences		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses			
							Capital loss carryover		Net capital gain after carryover	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total .....	5,300,660	23,829,646	318,957	1,003,730	355,268	2,593,333	5,375	47,201	37,219	144,181
Under \$5,000 .....	205,627	25,902	1,834	3,583	—	—	—	—	—	—
\$5,000 under \$10,000 .....	847,189	407,431	4,580	6,346	20,661	646	*201	*302	*2,939	*447
\$10,000 under \$15,000 .....	847,476	1,062,696	9,588	11,557	33,686	1,018	—	—	*2,064	*441
\$15,000 under \$20,000 .....	819,089	1,791,953	19,397	13,773	30,851	741	—	—	*1,972	*182
\$20,000 under \$25,000 .....	721,624	2,355,038	29,620	21,406	21,146	858	—	—	*494	*459
\$25,000 under \$30,000 .....	527,147	2,325,658	39,027	39,331	24,537	783	—	—	*473	*86
\$30,000 under \$50,000 .....	956,273	6,980,467	105,400	174,551	34,661	13,204	—	—	3,001	4,134
\$50,000 under \$100,000 .....	323,238	5,183,427	84,378	253,872	100,858	541,970	2,396	16,236	12,571	24,638
\$100,000 under \$200,000 .....	41,959	1,815,471	17,865	159,594	67,418	825,693	1,938	17,694	9,856	45,428
\$200,000 under \$500,000 .....	9,284	1,022,676	5,778	148,928	18,299	589,703	697	9,123	3,187	37,627
\$500,000 under \$1,000,000 .....	1,254	361,135	1,031	69,017	2,335	244,961	100	1,351	473	18,694
\$1,000,000 or more .....	500	497,789	459	101,773	816	373,757	43	2,495	189	12,047

Footnotes at end of table



## Individual Returns/1977 • Tax Computation and Tax Rates

Table 3.3—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Returns with alternative tax computation <sup>a</sup> —Continued										
Size of adjusted gross income	Short-term capital gains and losses—Continued		Long-term capital gains and losses			Net long-term capital gain in excess of short-term capital loss				
	Net capital loss after carryover		Capital loss carryover		Net capital gain after carryover	Total	Nontaxable half	Amount subject to tax at—		
	Number of returns	Amount	Number of returns	Amount				50 percent rate	Regular rates <sup>1</sup>	
									Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total	29,381	189,606	14,364	123,129	5,087,910	4,898,304	2,449,152	1,405,843	20,528	1,043,309
Under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	*201	*302	—	—	700	398	199	199	—	—
\$10,000 under \$15,000	—	—	—	—	1,155	1,155	578	578	—	—
\$15,000 under \$20,000	—	—	—	—	1,118	1,118	559	559	—	—
\$20,000 under \$25,000	*1,615	*152	—	—	950	798	399	399	—	—
\$25,000 under \$30,000	*248	*4	—	—	1,399	1,395	697	697	—	—
\$30,000 under \$50,000	*1,366	*537	*20	*45	18,677	18,140	9,070	9,070	—	—
\$50,000 under \$100,000	11,029	46,216	6,768	33,468	1,080,880	1,034,664	517,332	497,596	2,788	19,736
\$100,000 under \$200,000	10,583	72,045	5,699	49,953	1,632,575	1,560,530	780,265	605,264	10,018	175,001
\$200,000 under \$500,000	3,574	47,369	1,554	24,148	1,151,522	1,104,153	552,077	237,715	5,982	314,361
\$500,000 under \$1,000,000	543	10,144	249	7,017	462,678	452,534	226,267	38,312	1,201	187,955
\$1,000,000 or more	222	12,838	74	8,498	736,257	723,419	361,709	15,453	539	346,256

Returns with alternative tax computation <sup>a</sup> —Continued										
Size of adjusted gross income	Taxable income <sup>a</sup>	Income subject to tax <sup>a</sup>			Income tax before credits		Capital gains tax preference		Additional tax for tax preferences	
		At regular rates	At maximum rate on personal service income	At capital gains tax rate	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	23,891,521	18,157,135	3,274,596	1,405,843	355,268	10,141,853	62,891	2,061,109	35,639	159,865
Under \$5,000	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	125,482	72,964	—	199	20,661	12,172	—	—	—	—
\$10,000 under \$15,000	365,961	275,265	—	578	33,686	53,812	—	—	—	—
\$15,000 under \$20,000	457,306	373,410	—	559	30,851	76,982	—	—	—	—
\$20,000 under \$25,000	400,288	336,580	—	399	21,146	72,172	—	—	—	—
\$25,000 under \$30,000	585,030	505,814	—	697	24,537	113,488	—	—	—	—
\$30,000 under \$50,000	1,093,095	978,326	—	9,070	34,661	268,811	*48	*16	—	—
\$50,000 under \$100,000	6,663,245	5,582,959	277,028	497,596	100,858	2,454,888	20,645	314,353	**15,767	**23,718
\$100,000 under \$200,000	7,489,180	5,335,027	1,339,682	605,264	67,418	3,300,510	28,142	648,417	15,636	43,089
\$200,000 under \$500,000	4,174,585	2,732,513	1,148,121	237,715	18,299	2,203,676	11,540	520,773	5,565	38,045
\$500,000 under \$1,000,000	1,229,334	886,226	297,697	38,312	2,335	735,652	1,815	219,591	1,532	19,728
\$1,000,000 or more	1,308,017	1,078,051	212,068	15,453	816	849,690	701	357,959	736	35,285

<sup>a</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.<sup>a</sup> Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.<sup>a</sup> Includes returns with no tax computation; these returns were excluded from all subsequent columns.<sup>a</sup> Includes returns with income averaging and returns with maximum tax on personal service income not also having an alternative tax.<sup>a</sup> Includes zero bracket amount.<sup>a</sup> Includes those returns with maximum tax on personal service income also having an alternative tax computation.<sup>a</sup> Capital gains taxed at upper rates.

NOTE: Detail may not add to total because of rounding.



**Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed					Classified by each rate at which tax was computed						
	Income subject to tax <sup>1</sup>					Income tax after credits						
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate
All Returns												
Total	81,674,633	1,160,059,400	834,594,253	115,273,423	171,913,722	28,176,418	158,470,387	13.7	17.0	81,674,633	934,594,253	171,913,722
All marginal rates:												
Zero percent	12,991,069	34,520,631	15,815,082	15,815,082	—	—	2,106	—	—	81,674,633	205,167,620	—
14 percent	3,905,357	18,594,643	11,387,390	1,419,044	202,388	202,866	19,897	0.1	0.2	68,647,453	54,886,226	7,684,072
15 percent	3,149,647	17,956,050	11,985,118	1,242,635	512,839	181,895	227,872	1.3	1.9	60,691,865	48,235,783	7,205,367
16 percent	3,509,591	23,252,731	15,868,026	1,455,685	977,305	232,910	576,723	2.5	3.6	61,593,337	49,747,847	7,959,856
17 percent	2,931,171	21,691,121	15,689,273	1,109,292	1,190,655	188,580	880,971	4.1	5.6	54,451,237	43,535,245	7,400,992
18 percent	967,998	7,170,114	4,960,966	908,266	454,473	163,488	268,044	3.7	5.4	3,634,028	6,240,326	1,123,259
19 percent	12,606,793	123,153,950	94,367,176	19,708,593	10,029,339	3,744,633	8,367,162	6.8	8.9	54,182,980	155,759,869	29,594,185
20 percent	3,619,036	29,361,473	25,942,605	3,436,488	3,217,002	721,658	2,825,500	8.9	10.9	21,352,951	21,352,951	4,484,120
21 percent	8,492,441	137,296,407	108,529,982	16,181,788	14,969,353	3,559,984	6,629,975	9.6	12.1	28,977,167	94,628,257	20,818,217
22 percent	443,058	6,070,680	4,939,967	420,971	752,394	96,823	662,975	10.9	13.4	1,284,334	2,103,523	483,810
24 percent	2,589,814	26,374,463	23,689,702	2,484,358	3,471,034	596,246	3,080,434	11.7	14.0	8,957,085	15,216,040	3,651,650
25 percent	9,271,794	173,210,411	144,103,370	15,349,287	23,174,783	3,837,323	21,359,912	12.2	14.7	26,400,671	73,467,675	18,366,919
27 percent	1,650,733	24,604,967	22,098,687	1,558,933	3,940,704	420,912	3,620,996	14.0	16.4	4,832,741	7,916,543	2,137,467
28 percent	4,914,962	121,997,019	101,902,305	8,837,818	18,307,334	2,474,589	17,103,360	14.0	16.8	12,616,303	38,708,200	10,638,296
29 percent	960,064	15,926,865	14,539,461	902,984	2,786,487	261,865	2,595,804	16.3	17.9	2,837,675	4,649,169	1,348,265
31 percent	695,442	13,195,274	12,001,857	624,366	2,444,094	193,553	2,312,956	17.5	19.3	2,087,639	3,399,886	1,053,965
32 percent	2,929,986	85,687,188	71,973,369	5,237,609	14,290,264	1,676,035	13,515,513	15.8	18.6	7,624,373	23,474,372	7,511,799
34 percent	370,162	7,780,718	7,069,622	332,120	1,530,459	112,921	1,451,168	19.7	20.5	1,233,774	2,096,634	689,256
35 percent	28,161	777,098	654,824	28,208	146,163	10,223	137,680	17.7	21.0	112,060	196,966	68,938
36 percent	1,892,748	61,228,796	51,761,844	3,046,753	11,325,270	1,096,831	10,796,090	17.6	20.9	5,508,613	16,007,785	5,762,903
38 percent	155,575	4,121,128	3,647,015	143,157	880,725	54,400	840,395	20.4	23.0	653,235	1,137,716	432,332
39 percent	878,233	33,631,907	28,349,739	1,549,005	6,704,534	604,112	6,396,511	18.9	22.6	2,954,051	9,724,076	3,792,390
40 percent	163,655	4,737,682	4,216,954	1,087,881	1,087,881	114,633	1,039,965	22.0	24.5	442,564	1,400,831	560,332
41 percent	8,362	271,143	222,518	9,675	57,422	3,967	49,474	18.2	23.2	54,475	101,901	41,779
42 percent	571,049	24,731,173	20,668,079	1,020,989	5,270,977	428,815	5,021,109	20.3	24.3	2,112,936	7,112,830	2,987,389
45 percent	457,571	20,815,607	17,455,081	949,074	4,803,260	427,083	4,571,054	22.0	26.2	1,816,591	6,655,432	2,994,944
48 percent	237,868	12,583,378	10,378,363	429,176	3,006,435	206,005	2,855,768	22.7	27.5	1,929,381	4,172,625	2,002,956
50 percent regular rate	346,316	19,945,278	16,507,407	1,169,379	5,165,854	584,690	4,927,571	24.7	29.9	1,094,958	6,842,109	3,421,055
50 percent capital gains rate	185,027	5,014,996	4,189,704	192,943	989,337	96,432	934,028	18.6	23.3	355,268	1,405,843	702,845
50 percent maximum tax rate	43,852	4,715,142	3,946,917	1,613,588	1,572,512	806,784	1,517,846	32.2	38.5	270,959	1,114,505	5,557,186
51 percent	2,171	112,945	89,475	1,960	27,681	989	24,878	22.0	27.8	24,878	24,493	12,491
52 percent	1,959	110,932	86,823	3,112	28,133	1,818	26,631	24.0	30.7	11,690	41,827	12,491
53 percent	225,020	16,474,531	13,604,328	1,027,691	4,710,960	544,676	4,488,041	27.2	33.0	440,592	3,339,740	1,770,062
55 percent	152,046	12,138,865	10,097,716	613,534	3,760,130	337,444	3,593,838	29.6	35.6	554,902	2,485,816	1,367,189
56 percent	971	66,074	51,602	780	18,553	437	18,288	35.4	35.4	7,278	13,307	7,452
58 percent	73,016	7,394,809	6,130,724	336,276	2,451,029	195,040	2,355,860	31.9	38.4	180,635	1,477,154	866,749
59 percent	1,228	105,651	85,302	2,827	34,431	1,727	33,703	39.5	39.5	21,581	1,929,381	786,749
60 percent	62,777	6,297,990	5,284,374	262,582	2,176,255	157,549	2,103,028	33.4	39.8	179,520	1,326,681	786,009
61 percent	730	66,123	55,778	2,115	23,473	1,290	22,383	40.1	40.1	3,575	18,773	11,451
62 percent	63,061	7,483,475	6,270,681	401,636	2,718,685	249,015	2,621,898	35.0	41.8	143,832	1,573,927	875,834
63 percent	474	47,804	41,098	1,385	17,910	872	17,644	36.9	42.9	2,560	17,366	10,940
64 percent	35,265	4,898,484	4,085,655	229,669	1,855,887	147,116	1,781,554	36.4	43.6	94,539	1,108,251	709,281
66 percent	24,172	3,758,908	3,131,068	155,483	1,478,705	102,619	1,422,149	37.8	45.4	67,513	821,396	542,121
67 percent	481	75,068	63,105	2,944	30,507	1,972	28,458	37.9	45.1	1,156	15,477	10,370
68 percent	13,665	2,566,655	2,130,944	94,048	1,037,671	63,952	1,010,181	39.4	47.4	48,684	629,560	428,100
69 percent	10,863	2,184,935	1,813,826	75,423	907,011	52,042	882,090	40.4	48.6	38,716	505,933	349,094
70 percent	39,179	15,655,119	12,818,145	4,596,829	7,375,417	3,217,762	7,167,415	45.8	55.9	39,179	4,754,989	3,328,492

Footnotes at end of table.



Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed					Classified by each rate at which tax was computed				
	Income subject to tax <sup>1</sup>					Income tax after credits				
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	Total	Adjusted gross income	Income subject to tax	Number of returns	Income tax generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Joint Returns and Returns of Surviving Spouses</b>										
<b>Total</b>	42,576,300	855,521,577	681,088,905	79,687,216	131,997,086	21,539,784	122,188,217	14.3	17.9	42,576,300
All marginal rates:										
Zero percent	3,023,189	14,408,509	5,282,724	5,282,724	102,676	102,663	1,998	0.1	—	131,402,661
14 percent	1,449,676	9,777,996	5,330,900	735,450	342,507	121,761	6,168	0.1	0.1	39,531,909
15 percent	1,578,156	11,939,666	7,407,372	811,742	362,507	135,590	126,101	1.1	1.7	38,082,233
16 percent	1,638,015	14,500,901	8,324,760	847,436	610,553	135,590	381,564	2.5	3.9	37,315,819
17 percent	1,525,889	14,884,637	10,191,687	764,784	816,696	130,015	576,725	3.9	5.7	35,714,185
18 percent	—	—	—	—	—	—	—	—	—	34,868,469
19 percent	6,865,152	85,704,523	63,450,271	14,168,622	6,946,309	2,692,038	5,712,431	6.7	9.0	120,020,398
21 percent	7,706,859	128,652,247	101,724,073	15,463,984	14,042,689	3,406,477	12,311,582	9.6	12.1	90,471,738
22 percent	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—
24 percent	6,786,813	141,830,601	116,018,722	12,891,535	18,558,597	3,222,885	16,984,955	12.0	14.6	60,686,786
25 percent	—	—	—	—	—	—	—	—	—	—
27 percent	4,695,353	118,198,073	98,762,786	8,636,665	17,722,640	2,418,322	16,552,247	14.0	16.8	37,623,361
28 percent	—	—	—	—	—	—	—	—	—	—
29 percent	—	—	—	—	—	—	—	—	—	—
31 percent	2,794,632	83,257,143	68,911,964	5,114,523	13,870,196	1,636,648	13,119,026	15.8	18.8	22,849,569
32 percent	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—
35 percent	1,547,587	53,395,180	44,816,843	2,750,756	9,744,358	990,272	9,284,358	17.4	20.7	14,236,375
36 percent	—	—	—	—	—	—	—	—	—	—
38 percent	843,946	33,166,003	27,775,131	1,523,013	6,569,485	593,975	6,263,633	18.9	22.6	9,596,179
39 percent	—	—	—	—	—	—	—	—	—	—
40 percent	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—
42 percent	538,328	23,761,445	19,876,915	980,613	5,063,845	411,858	4,822,607	20.3	24.3	6,876,578
45 percent	329,727	16,282,238	13,536,113	626,260	3,688,724	281,817	3,492,416	21.4	25.8	5,194,995
48 percent	221,673	12,114,353	9,978,923	414,723	2,887,973	199,067	2,745,549	22.7	27.5	4,087,412
50 percent regular rate	280,126	17,198,039	14,176,697	1,016,133	4,433,083	508,067	4,228,872	24.6	29.8	6,036,853
50 percent capital gains rate	131,671	4,158,065	3,446,855	161,555	830,676	80,750	785,716	18.9	22.8	1,191,156
50 percent maximum tax rate	36,731	4,071,679	3,398,366	1,354,135	1,348,826	677,059	1,302,147	32.0	38.3	10,062,921
51 percent	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—
53 percent	221,498	16,332,885	13,495,556	1,017,018	4,673,044	539,020	4,450,976	27.3	33.0	3,296,755
55 percent	115,636	10,242,538	8,508,356	521,241	3,207,378	286,883	3,072,254	30.0	36.1	2,018,634
56 percent	—	—	—	—	—	—	—	—	—	—
58 percent	68,667	7,096,238	5,889,263	314,604	2,356,571	182,470	2,264,479	31.9	38.5	1,393,211
59 percent	—	—	—	—	—	—	—	—	—	—
60 percent	44,859	5,245,166	4,405,294	215,974	1,843,793	129,584	1,782,577	34.0	40.5	1,048,122
61 percent	—	—	—	—	—	—	—	—	—	—
62 percent	46,756	6,324,204	5,313,133	329,554	2,327,546	204,324	2,248,351	35.6	42.3	88,797
63 percent	—	—	—	—	—	—	—	—	—	—
64 percent	25,413	4,072,517	3,401,958	182,758	1,557,973	123,365	1,496,411	36.7	44.0	868,605
65 percent	16,200	2,984,365	2,487,511	121,326	1,182,068	80,075	1,136,730	38.1	45.7	637,977
67 percent	—	—	—	—	—	—	—	—	—	—
68 percent	10,625	2,202,863	1,846,086	79,708	900,680	54,201	875,854	39.8	47.4	493,266
69 percent	7,650	1,790,545	1,496,002	62,326	745,834	43,005	724,612	40.5	48.8	393,698
70 percent	26,374	11,928,959	9,844,534	3,267,846	5,622,366	2,287,484	5,457,878	45.8	55.4	3,413,138

Footnotes at end of table.



**Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed										Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	Income subject to tax <sup>a</sup>		Tax generated <sup>b</sup>		Total	Income tax after credits		Number of returns	Income taxed at rate	Income tax generated at rate		
			At all rates	At marginal rate	At all rates	At marginal rate		As a percent of—	Income subject to tax					
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)		
Separate Returns of Husbands and Wives														
Total .....	1,178,554	10,794,877	8,418,280	1,008,294	1,588,295	272,630	1,511,058	14.0	17.9	1,178,554	8,418,280	1,588,295		
All marginal rates:														
Zero percent .....	132,528	353,011	122,511	122,511	—	—	109	—	0.1	1,178,554	1,771,610	—		
14 percent .....	14	256,833	158,930	23,448	3,239	3,283	576	0.2	0.4	1,043,176	502,615	70,366		
15 percent .....	59,463	227,839	132,328	14,215	2,132	2,132	3,172	1.4	2.4	958,334	463,650	68,548		
16 percent .....	53,216	233,833	152,019	14,111	9,952	2,258	6,241	2.7	4.1	898,871	436,939	69,910		
17 percent .....	55,726	245,709	185,411	13,290	14,792	2,259	11,131	4.5	6.0	845,655	408,255	69,403		
18 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
19 percent .....	220,001	1,326,056	975,893	186,945	103,887	35,519	87,711	6.6	9.0	789,929	1,326,801	252,092		
21 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
22 percent .....	124,905	1,017,692	810,274	117,535	111,930	25,858	102,546	10.1	12.7	589,928	1,007,581	221,668		
23 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
24 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
25 percent .....	119,536	1,270,512	1,024,228	119,491	164,893	29,873	156,853	12.3	15.3	445,023	770,457	192,614		
26 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
28 percent .....	93,551	1,228,364	988,013	91,906	176,176	25,734	171,689	14.0	17.4	325,482	555,106	155,430		
29 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
31 percent .....	92,528	1,361,555	1,156,446	83,572	229,284	26,743	219,685	16.1	19.0	231,535	361,170	115,574		
32 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
34 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
35 percent .....	52,238	878,971	752,887	42,501	163,093	15,300	158,966	18.1	21.1	137,321	212,614	76,541		
36 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
38 percent .....	35,187	665,904	574,607	25,992	135,048	10,137	132,878	20.0	23.1	87,651	127,897	49,880		
39 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
40 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
41 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
42 percent .....	18,846	418,978	349,452	17,763	89,022	7,460	86,021	20.5	24.6	52,330	84,687	35,569		
45 percent .....	6,375	154,373	129,328	4,421	34,949	1,989	34,157	22.1	26.4	33,459	58,557	26,351		
48 percent .....	11,502	255,603	216,570	10,867	63,866	5,216	57,745	22.6	26.7	27,060	41,983	20,152		
50 percent .....	6,036	177,752	150,112	7,662	46,262	3,831	45,603	25.7	30.4	15,558	45,492	22,746		
50 percent capital gains rate .....	3,141	86,773	50,900	771	12,731	384	11,916	17.8	23.4	4,498	6,352	3,175		
50 percent maximum tax rate .....	—	—	—	—	—	—	—	—	—	—	—	—		
51 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
52 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
53 percent .....	3,522	141,646	108,772	10,673	37,916	5,656	37,065	26.2	34.1	8,929	42,985	22,782		
55 percent .....	1,126	51,204	40,704	2,838	15,325	1,561	15,160	29.6	37.2	5,410	28,521	15,687		
56 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
58 percent .....	1,139	63,670	49,199	3,929	20,026	2,279	19,260	30.2	39.1	4,285	22,803	13,225		
59 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
60 percent .....	1,248	79,988	61,065	2,996	26,075	1,797	24,537	30.7	40.2	3,145	14,332	8,589		
61 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
62 percent .....	618	44,028	33,847	1,889	15,161	1,171	14,997	34.1	44.3	1,898	14,684	9,104		
63 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
64 percent .....	222	15,748	14,380	744	6,883	476	6,794	43.1	47.2	1,280	10,100	6,464		
66 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
67 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
68 percent .....	168	18,284	14,776	1,010	7,692	687	7,625	41.7	51.6	633	5,653	3,844		
69 percent .....	—	—	—	—	—	—	—	—	—	—	—	—		
70 percent .....	405	195,181	128,149	86,377	83,237	201	60,040	50.5	62.5	465	4,340	2,995		
								40.8		405	86,377	60,464		

Footnotes at end of table.



Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars)													
Tax rate classes	Classified by the highest marginal rate at which tax was computed						Income tax after credits				Classified by each rate at which tax was computed		
	Income subject to tax <sup>a</sup>			Tax generated <sup>b</sup>			As a percent of—			Number of returns	Income taxed at rate	Income tax generated at rate	
	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Income subject to tax						
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
Returns of Heads of Households													
Total .....	5,342,083	53,421,355	40,161,489	5,074,947	6,097,671	981,264	5,262,736	9.9	13.1	5,342,083	40,161,489	6,097,671	
All marginal rates:													
Zero percent	796,668	2,646,388	859,029	859,029	—	—	—	—	—	5,342,083	10,915,180	600,087	
14 percent	493,391	2,357,757	1,310,311	236,103	33,045	33,054	833	—	0.1	4,542,622	4,286,354	—	
15 percent	—	—	—	—	—	—	—	—	—	—	—	—	
16 percent	416,203	2,446,057	1,540,332	216,854	93,253	34,697	11,945	0.5	0.8	4,050,231	3,850,882	616,141	
17 percent	—	—	—	—	—	—	—	—	—	—	—	—	
18 percent	967,998	7,170,114	4,960,966	908,266	454,473	163,488	268,044	3.7	5.4	3,634,028	6,240,326	1,123,259	
19 percent	721,018	6,813,246	5,158,708	698,662	608,386	132,746	502,990	7.4	9.8	2,666,030	4,588,686	871,850	
21 percent	—	—	—	—	—	—	—	—	—	—	—	—	
22 percent	660,678	7,626,468	5,895,635	580,269	814,734	127,659	689,334	9.2	11.7	1,945,012	3,148,937	892,766	
23 percent	443,058	6,070,680	4,939,967	420,971	752,394	96,823	662,975	10.9	13.4	1,284,334	2,103,523	483,810	
24 percent	—	—	—	—	—	—	—	—	—	—	—	—	
25 percent	303,040	4,765,083	3,985,858	288,715	680,076	72,179	596,439	12.5	15.0	841,276	1,361,924	340,484	
26 percent	200,386	3,618,016	3,034,903	186,081	539,598	50,242	496,606	13.7	16.4	536,589	858,043	231,672	
27 percent	126,058	2,570,582	2,151,506	109,047	406,518	30,533	379,424	14.8	17.6	379,652	529,733	148,325	
28 percent	—	—	—	—	—	—	—	—	—	—	—	—	
29 percent	—	—	—	—	—	—	—	—	—	—	—	—	
31 percent	55,035	1,206,939	1,053,755	52,064	210,948	16,140	200,249	16.6	19.0	209,921	361,836	112,169	
32 percent	42,826	1,068,490	904,958	39,513	190,784	12,644	176,802	16.5	19.5	154,896	263,633	84,363	
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	
35 percent	28,181	777,098	654,824	29,208	146,163	10,223	137,680	17.7	21.0	112,060	196,966	68,938	
36 percent	15,762	481,522	394,561	13,121	81,412	4,723	87,772	18.2	22.2	83,879	149,355	53,768	
38 percent	13,760	452,805	373,178	12,666	90,400	4,813	87,410	19.3	23.4	68,235	121,498	46,169	
39 percent	—	—	—	—	—	—	—	—	—	—	—	—	
40 percent	—	—	—	—	—	—	—	—	—	—	—	—	
41 percent	8,362	271,143	222,518	9,675	57,422	3,967	49,474	18.2	22.2	54,475	101,901	41,779	
42 percent	13,875	550,750	441,713	22,613	116,109	9,497	112,481	20.4	25.5	46,113	151,565	63,657	
43 percent	—	—	—	—	—	—	—	—	—	—	—	—	
44 percent	—	—	—	—	—	—	—	—	—	—	—	—	
45 percent	—	—	—	—	—	—	—	—	—	—	—	—	
46 percent	—	—	—	—	—	—	—	—	—	—	—	—	
48 percent	—	—	—	—	—	—	—	—	—	—	—	—	
50 percent regular rate	—	—	—	—	—	—	—	—	—	—	—	—	
50 percent capital gains rate	—	—	—	—	—	—	—	—	—	—	—	—	
50 percent maximum tax rate	—	—	—	—	—	—	—	—	—	—	—	—	
51 percent	—	—	—	—	—	—	—	—	—	—	—	—	
52 percent	—	—	—	—	—	—	—	—	—	—	—	—	
53 percent	—	—	—	—	—	—	—	—	—	—	—	—	
55 percent	—	—	—	—	—	—	—	—	—	—	—	—	
56 percent	—	—	—	—	—	—	—	—	—	—	—	—	
58 percent	—	—	—	—	—	—	—	—	—	—	—	—	
59 percent	—	—	—	—	—	—	—	—	—	—	—	—	
60 percent	—	—	—	—	—	—	—	—	—	—	—	—	
61 percent	—	—	—	—	—	—	—	—	—	—	—	—	
62 percent	—	—	—	—	—	—	—	—	—	—	—	—	
63 percent	—	—	—	—	—	—	—	—	—	—	—	—	
64 percent	—	—	—	—	—	—	—	—	—	—	—	—	
66 percent	—	—	—	—	—	—	—	—	—	—	—	—	
67 percent	—	—	—	—	—	—	—	—	—	—	—	—	
68 percent	—	—	—	—	—	—	—	—	—	—	—	—	
69 percent	—	—	—	—	—	—	—	—	—	—	—	—	
70 percent	—	—	—	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.



**Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	Classified by the highest marginal rate at which tax was computed						Income tax after credits			Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	Income subject to tax <sup>1</sup>			Tax generated <sup>2</sup>		Total	As a percent of—		Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Adjusted gross income		Income subject to tax				
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Returns of Single Persons													
Total .....	32,577,696	240,321,592	204,925,579	29,502,966	32,220,669	5,382,741	29,508,376	12.3	14.4	32,577,696	204,925,579	32,220,669	
All marginal rates:													
Zero percent .....	9,038,684	17,110,714	9,450,818	9,450,818	—	—	—	—	—	32,577,696	61,078,159	—	
14 percent .....	1,877,448	6,202,257	4,567,249	454,044	63,437	63,566	12,320	0.2	0.3	23,528,746	11,279,693	1,579,157	
15 percent .....	1,512,028	5,790,545	4,445,418	386,679	164,068	58,002	98,599	1.7	2.2	21,651,298	10,456,314	1,568,447	
16 percent .....	1,402,157	6,071,939	4,850,915	377,285	283,547	60,366	196,972	3.2	4.1	20,139,270	9,745,841	1,559,335	
17 percent .....	1,349,556	6,560,775	5,312,175	331,208	359,167	56,305	293,115	4.5	5.5	18,737,113	9,024,986	1,534,248	
18 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
19 percent .....	4,800,622	29,310,125	24,782,304	4,654,364	2,370,757	884,329	2,064,030	7.0	8.3	17,390,540	29,822,984	5,666,367	
21 percent .....	3,619,036	29,361,473	25,842,605	3,436,468	3,217,002	721,658	2,625,500	9.6	10.9	12,580,784	21,352,951	4,484,120	
22 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
23 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
24 percent .....	2,589,814	26,374,463	23,699,702	2,484,358	3,471,034	596,246	3,080,434	11.7	13.0	8,957,085	15,216,040	3,651,850	
25 percent .....	2,062,405	25,340,215	23,074,561	2,049,546	3,791,217	512,387	3,421,666	13.5	14.8	6,364,939	10,648,497	2,662,124	
26 percent .....	1,450,147	20,968,950	19,063,784	1,372,852	3,401,106	370,670	3,124,390	14.9	16.4	4,296,152	7,058,500	1,905,795	
27 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
28 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
29 percent .....	960,064	15,928,865	14,539,461	902,984	2,786,487	261,865	2,595,804	16.3	17.9	2,837,675	4,649,189	1,348,265	
31 percent .....	10,948,102	10,948,102	10,948,102	572,302	2,233,146	177,414	2,112,707	17.6	19.3	1,877,718	3,038,051	941,796	
32 percent .....	640,407	11,988,335	7,069,822	332,120	1,530,459	112,921	1,451,168	18.7	20.5	1,233,774	2,056,634	699,256	
33 percent .....	370,162	7,780,718	5,797,453	240,376	1,326,408	86,535	1,264,973	19.5	21.8	861,694	1,409,442	507,399	
34 percent .....	277,161	6,473,123	3,273,837	130,491	790,325	49,587	752,984	20.5	23.0	585,000	1,016,218	386,163	
35 percent .....	141,815	3,668,323	—	—	—	—	—	—	—	—	—	—	
36 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
38 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
39 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
40 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
41 percent .....	163,655	4,737,682	4,216,954	286,584	1,087,881	114,633	1,039,965	22.0	24.7	442,354	1,400,831	560,332	
42 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
45 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
48 percent .....	113,890	4,041,376	3,518,117	306,083	1,002,087	137,737	870,271	24.0	27.6	278,487	1,290,966	580,935	
50 percent regular rate .....	—	—	—	—	—	—	—	—	—	—	—	—	
50 percent capital gains rate .....	60,154	2,569,487	2,180,588	145,583	686,509	72,792	653,096	25.4	30.0	183,640	759,764	379,882	
50 percent maximum tax rate .....	48,852	640,768	30,161	136,565	15,071	15,071	127,638	17.5	19.9	69,127	187,695	93,833	
51 percent .....	5,126	444,878	382,916	174,555	156,517	87,276	149,947	33.7	39.2	20,217	769,861	384,925	
52 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
53 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
55 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
56 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
58 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
59 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
60 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
61 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
62 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
63 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
64 percent .....	8,717	708,409	581,699	32,477	251,290	20,785	239,781	33.8	41.2	27,246	209,669	134,188	
66 percent .....	6,766	637,541	526,536	27,642	240,025	18,244	233,665	36.7	44.4	19,793	152,917	100,926	
67 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
68 percent .....	—	—	—	—	—	—	—	—	—	—	—	—	
69 percent .....	2,653	300,974	236,109	11,378	112,051	7,737	110,212	38.6	46.7	14,010	119,074	80,970	
70 percent .....	2,964	348,949	140,917	11,416	137,497	7,877	137,497	39.4	47.6	11,985	98,492	67,959	
70 percent .....	11,779	3,163,472	2,558,071	1,106,943	1,495,943	774,860	1,461,168	45.9	57.1	11,779	1,118,766	783,136	

<sup>1</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>2</sup>Includes zero bracket amount.

<sup>3</sup>Does not include tax from recapture of new house credit, tax on accumulation distributions of trusts, tax from special income averaging, or penalty tax on premature distributions or excess contributions from a self-employed pension plan.

NOTE: Detail may not add to total because of rounding.



Table 3.5—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate											
	0 percent			14 percent			15 percent			16 percent		
	Number of returns	Income subject to tax	Tax generated at all rates	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>Total</b>	<b>81,674,633</b>	<b>934,954,253</b>	<b>171,913,722</b>	<b>81,674,633</b>	<b>205,167,620</b>	<b>88,647,453</b>	<b>54,986,228</b>	<b>7,664,072</b>	<b>60,891,865</b>	<b>48,235,783</b>	<b>7,235,387</b>	<b>61,593,337</b>
Under \$2,000	5,535,541	3,438,428	5,504	5,535,541	15,155,507	3,378,478	1,187,033	166,185	3,378,478	2,581,390	387,209	3,378,478
\$2,000 under \$4,000	8,635,720	16,900,594	251,500	8,635,720	15,155,507	3,378,478	1,187,033	166,185	3,378,478	2,581,390	387,209	3,378,478
\$4,000 under \$6,000	8,472,095	30,244,994	1,788,941	8,472,095	19,825,225	6,706,619	5,091,357	712,790	6,706,619	5,091,357	712,790	6,706,619
\$6,000 under \$8,000	8,009,369	42,428,723	3,778,068	8,009,369	19,825,225	6,706,619	5,091,357	712,790	6,706,619	5,091,357	712,790	6,706,619
\$8,000 under \$10,000	7,020,032	49,444,331	5,448,834	7,020,032	18,171,603	7,020,032	5,232,675	732,715	7,020,032	5,232,675	732,715	7,020,032
\$10,000 under \$12,000	6,067,865	53,667,814	6,741,063	6,067,865	16,400,835	6,067,865	4,901,128	686,158	6,067,865	4,901,128	686,158	6,067,865
\$12,000 under \$14,000	5,678,985	60,389,994	8,376,679	5,678,985	15,638,959	5,678,959	4,719,971	659,956	5,678,959	4,719,971	659,956	5,678,959
\$14,000 under \$16,000	4,732,985	62,516,898	9,261,490	4,732,985	14,539,439	5,058,927	4,120,342	597,848	4,732,985	4,056,453	597,848	4,732,985
\$16,000 under \$18,000	4,117,639	66,321,115	10,357,712	4,117,639	12,416,690	4,113,197	3,653,633	536,709	4,117,639	3,653,633	536,709	4,117,639
\$18,000 under \$20,000	3,763,394	143,689,192	14,414,935	3,763,394	23,937,700	7,735,304	7,406,668	1,036,936	3,763,394	7,241,622	1,088,243	3,763,394
\$20,000 under \$25,000	3,501,779	98,689,390	9,247,571	3,501,779	13,576,680	4,345,960	4,211,058	598,968	3,501,779	4,135,046	625,257	3,501,779
\$25,000 under \$30,000	1,789,584	144,701,314	14,290,189	1,789,584	14,957,611	4,771,347	4,642,254	649,916	1,789,584	4,584,307	687,846	1,789,584
\$30,000 under \$40,000	1,139,324	60,556,544	10,407,610	1,139,324	22,420	224,585	216,615	30,326	1,139,324	1,080,855	162,128	1,139,324
\$40,000 under \$50,000	224,620	24,310,845	23,909,056	224,620	699,088	224,585	216,615	30,326	224,620	213,363	32,004	224,620
\$50,000 under \$100,000	46,272	10,388,571	5,349,193	46,272	142,482	46,252	43,922	6,149	46,272	43,164	8,475	46,272
\$100,000 under \$1,000,000	5,207	2,679,528	1,576,100	5,207	15,774	5,204	4,848	707	5,207	4,713	707	5,207
\$1,000,000 or more	1,769	2,722,226	1,768,124	1,769	5,290	1,769	1,618	227	1,769	1,571	226	1,769

Size of adjusted gross income	Tax generated at specified rate—Continued											
	19 percent			21 percent			22 percent			23 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
<b>Total</b>	<b>3,834,028</b>	<b>6,240,326</b>	<b>1,123,359</b>	<b>155,758,689</b>	<b>29,594,185</b>	<b>12,580,784</b>	<b>21,352,951</b>	<b>4,484,120</b>	<b>28,977,167</b>	<b>94,628,257</b>	<b>20,816,217</b>	<b>1,284,334</b>
Under \$2,000	—	—	—	—	2,832	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	2,832	—	—	—	—	—	—	—
\$4,000 under \$6,000	94,836	36,206	6,517	94,836	1,257,264	1,257,264	1,078,816	178,677	1,257,264	1,078,816	178,677	1,257,264
\$6,000 under \$8,000	717,671	724,746	130,554	717,671	7,392,739	4,228,245	4,965,816	1,042,821	7,392,739	4,965,816	1,042,821	7,392,739
\$8,000 under \$10,000	601,691	1,329,957	239,392	601,691	1,404,620	3,022,967	4,965,816	1,042,821	601,691	4,965,816	1,042,821	601,691
\$10,000 under \$12,000	—	—	—	—	1,786,265	2,178,239	4,305,771	904,212	—	—	—	—
\$12,000 under \$14,000	496,110	982,050	178,669	496,110	13,843,375	1,802,345	3,591,535	754,222	496,110	3,591,535	754,222	496,110
\$14,000 under \$16,000	317,949	635,338	111,861	317,949	5,009,225	1,063,220	2,360,888	485,744	317,949	2,360,888	485,744	317,949
\$16,000 under \$18,000	211,217	421,574	75,883	211,217	4,101,191	894,946	1,706,643	358,355	211,217	1,706,643	358,355	211,217
\$18,000 under \$20,000	168,403	322,617	57,711	168,403	3,262,052	527,650	1,055,300	221,613	168,403	1,055,300	221,613	168,403
\$20,000 under \$25,000	160,885	321,320	57,711	160,885	3,546,075	660,995	1,313,479	277,091	160,885	1,313,479	277,091	160,885
\$25,000 under \$30,000	57,422	114,844	20,372	57,422	16,714,226	2,321,344	5,042,236	1,053,990	57,422	5,042,236	1,053,990	57,422
\$30,000 under \$40,000	57,372	114,744	20,354	57,372	18,449,394	3,505,385	4,471,668	1,027,266	57,372	4,471,668	1,027,266	57,372
\$40,000 under \$50,000	16,803	33,606	6,049	16,803	4,353,882	827,257	1,135,932	30,906	16,803	1,135,932	30,906	16,803
\$50,000 under \$100,000	3,245	6,490	1,168	3,245	859,267	162,281	30,583	6,422	3,245	206,997	182,194	3,245
\$100,000 under \$500,000	750	1,500	270	750	3,070	4,703	1,898	1,890	750	1,898	3,907	750
\$500,000 under \$1,000,000	135	270	48	135	19,099	3,629	8,677	1,334	135	17,759	3,907	135
\$1,000,000 or more	46	92	17	46	6,370	1,768	1,544	114	46	5,826	1,282	46

Footnotes at end of table.



All figures are estimates based on samples—money amounts are in thousands of dollars

[illegible]

Footnotes at end of table.



Table 3.5—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate—Continued									
	41 percent		42 percent		45 percent		48 percent		50 percent regular rate	
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax
<b>Total</b>	<b>54,475</b>	<b>101,901</b>	<b>41,779</b>	<b>2,112,936</b>	<b>7,112,930</b>	<b>2,987,389</b>	<b>1,816,591</b>	<b>6,655,432</b>	<b>2,994,944</b>	<b>1,192,991</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
<b>Total</b>	<b>54,475</b>	<b>101,901</b>	<b>41,779</b>	<b>2,112,936</b>	<b>7,112,930</b>	<b>2,987,389</b>	<b>1,816,591</b>	<b>6,655,432</b>	<b>2,994,944</b>	<b>1,192,991</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table



All figures are estimates based on samples—money amounts are in thousands of dollars.

[illegible]

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\* Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding



Table 3.6—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate												Tax generated at specified rate—Continued																
	0 percent				14 percent				15 percent				16 percent				17 percent				32 percent				36 percent				
	Number of returns	Income subject to tax <sup>1</sup>	Tax generated at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	
42,576,300	684,698,726	131,997,086	42,576,300	131,402,661	39,531,909	38,817,585	5,434,482	38,082,233	37,315,819	5,597,373	36,504,985	35,714,185	5,714,270	34,888,469	34,102,004	5,797,341													
87,127	19,187	19,187	87,127	19,187	87,127	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	19,187	
1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	250	1,022,230	1,022,230	
5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	47,310	5,441,168	5,441,168	
12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	521,303	12,055,437	12,055,437	
18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	1,407,192	18,672,961	18,672,961	
25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	2,579,947	25,913,049	25,913,049	
32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	3,807,288	32,791,916	32,791,916	
41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	5,393,064	41,443,399	41,443,399	
49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	6,976,751	49,368,008	49,368,008	
52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	7,947,390	52,451,211	52,451,211	
61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	9,048,483	61,084,699	61,084,699	
73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	10,175,962	73,784,967	73,784,967	
93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	13,558,762	93,582,327	93,582,327	
104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	15,568,208	104,578	104,578	
205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	20,940,648	205,568	205,568	
9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	40,848	9,053,046	9,053,046	
21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	1,309,870	21,931,383	21,931,383	
4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	1,346,532	4,357	4,357	
2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	1,420	2,068,566	2,068,566	
1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	5,672	1,420	1,420	
33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	26,462,227	33,338,461	120,020,399	
Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—	Under \$2,000	—	—
\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—	\$2,000 under \$4,000	—	—
\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—	\$4,000 under \$6,000	—	—
\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—	\$6,000 under \$8,000	—	—
\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—	\$8,000 under \$10,000	—	—
\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—	\$10,000 under \$12,000	—	—
\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—	\$12,000 under \$14,000	—	—
\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—	\$14,000 under \$16,000	—	—
\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—	\$16,000 under \$18,000	—	—
\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—	\$18,000 under \$20,000	—	—
\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—	\$20,000 under \$25,000	—	—

Footnotes at end of table.



**Table 3.6—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate—Continued												Tax generated at specified rate—Continued											
	39 percent			42 percent			45 percent			48 percent			50 percent regular rate			50 percent capital gains rate			50 percent capital gains rate					
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate			
<b>Total</b>	2,866,400	9,596,179	3,742,510	2,014,493	6,976,578	2,888,163	1,472,407	5,194,995	2,337,748	1,141,291	4,087,412	1,961,958	915,730	6,036,853	3,018,427	275,360	1,181,156	595,519						
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
<b>Total</b>	244,161	10,062,921	5,031,401	431,663	3,296,755	1,747,280	254,525	2,018,634	1,110,249	169,211	1,393,211	808,092	121,940	1,048,122	628,873	98,797	1,236,922	768,132						
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			

Footnotes at end of table.



[All figures are estimates based on samples—money amounts are in thousands of dollars]

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\* Identifies (a) size classes for wt

**NOTE:** Detail may not add to total because of rounding.



Table 3.7—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate															
	0 percent				14 percent				15 percent				16 percent			
	Number of returns	Income subject to tax	Tax generated at all rates	Taxable income	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns
<b>Total</b>	<b>1,178,554</b>	<b>6,463,023</b>	<b>1,594,295</b>	<b>6,412,280</b>	<b>1,043,176</b>	<b>502,615</b>	<b>70,366</b>	<b>958,334</b>	<b>463,650</b>	<b>68,548</b>	<b>898,871</b>	<b>436,939</b>	<b>845,655</b>	<b>408,255</b>	<b>69,403</b>	<b>69,403</b>
Under \$2,000	57,683	39,972	39,972	39,972	57,683	39,972	39,972	57,683	39,972	39,972	57,683	39,972	57,683	39,972	39,972	39,972
\$2,000 under \$4,000	239,439	487,336	20,145	487,336	182,384	73,240	10,254	103,959	39,733	5,960	181,683	22,162	29,801	2,770	471	471
\$4,000 under \$6,000	207,104	751,612	68,915	751,612	153,438	95,956	13,434	187,584	91,609	13,741	161,883	85,860	165,287	77,460	13,168	13,168
\$6,000 under \$8,000	148,654	835,242	83,242	835,242	148,654	83,242	10,403	148,654	73,724	11,059	145,271	72,636	145,271	72,636	13,688	13,688
\$8,000 under \$10,000	115,828	798,041	121,237	798,041	115,828	180,047	7,703	110,040	53,020	8,253	110,040	53,208	103,021	52,598	9,927	9,927
\$10,000 under \$12,000	91,630	806,941	133,768	806,941	91,630	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$12,000 under \$14,000	91,581	1,001,131	185,220	1,001,131	91,581	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$14,000 under \$16,000	77,853	955,346	192,156	955,346	77,853	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$16,000 under \$18,000	60,029	813,153	170,676	813,153	60,029	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$18,000 under \$20,000	28,306	454,126	104,230	454,126	28,306	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$20,000 under \$25,000	33,917	620,091	60,387	620,091	33,917	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$25,000 under \$30,000	12,471	277,656	27,187	277,656	12,471	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$30,000 under \$50,000	9,687	274,239	269,216	274,239	9,687	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$50,000 under \$100,000	3,541	183,795	178,605	183,795	3,541	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$100,000 under \$200,000	601	53,530	52,308	53,530	601	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$200,000 under \$500,000	153	31,370	30,375	31,370	153	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$500,000 under \$1,000,000	46	21,403	21,212	21,403	46	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927
\$1,000,000 or more	31	53,440	36,896	53,440	31	142,563	6,414	91,629	45,308	6,796	89,634	44,817	103,021	52,598	9,927	9,927

Size of adjusted gross income	Tax generated at specified rate—Continued															
	19 percent				22 percent				25 percent				28 percent			
	Number of returns	Income subject to tax	Tax generated at rate	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Income subject to tax
<b>Total</b>	<b>789,929</b>	<b>1,326,801</b>	<b>252,092</b>	<b>1,326,801</b>	<b>563,928</b>	<b>445,023</b>	<b>192,614</b>	<b>325,482</b>	<b>555,106</b>	<b>155,430</b>	<b>231,535</b>	<b>361,170</b>	<b>115,574</b>	<b>137,321</b>	<b>212,614</b>	<b>76,541</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	134,698	77,075	14,644	77,075	104,975	43,472	6,364	43,472	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	144,365	247,755	36,613	247,755	117,384	145,503	32,011	145,503	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	104,975	192,701	33,703	192,701	87,234	167,996	38,959	167,996	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	89,634	177,384	33,703	177,384	77,234	114,076	28,519	114,076	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	91,324	182,648	34,703	182,648	90,272	164,031	41,008	164,031	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	76,179	132,028	28,885	132,028	75,913	151,126	37,782	151,126	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	60,029	120,068	22,811	120,068	60,029	118,402	29,601	118,402	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	28,279	96,358	10,746	96,358	28,020	58,040	14,010	58,040	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	33,917	67,834	12,868	67,834	33,917	67,834	16,959	67,834	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	12,471	24,906	4,732	24,906	12,452	24,904	6,226	24,904	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	9,687	19,111	3,631	19,111	9,553	19,105	4,776	19,105	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	3,541	7,082	1,346	7,082	3,541	7,082	1,771	7,082	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	601	1,202	228	1,202	601	1,202	228	1,202	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	153	306	58	306	153	306	58	306	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	45	90	17	90	45	90	17	90	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	31	62	12	62	31	62	12	62	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table



[All figures are estimates based on samples—money amounts are in thousands of dollars]

Footnotes at end of table.



Table 3.7—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate—Continued											
	66 percent			68 percent			69 percent			70 percent		
	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)
Total .....	1,053	6,720	4,435	833	5,653	3,844	465	4,340	2,995	405	86,377	60,464
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	*416	*825	*545	*62	*488	*332	*25	*108	*75	—	—	—
\$100,000 under \$200,000 .....	420	3,732	2,463	349	2,965	2,016	220	2,033	1,403	185	4,720	3,304
\$200,000 under \$500,000 .....	140	1,400	924	145	1,436	976	144	1,440	994	144	15,104	10,573
\$500,000 under \$1,000,000 .....	46	460	304	46	454	309	45	450	311	45	16,382	11,742
\$1,000,000 or more .....	31	303	200	31	310	211	31	310	214	31	50,162	35,113

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*Includes zero bracket amount.

\*Less than \$500.

NOTE: Detail may not add to total because of rounding.



Table 3.8—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate									
	0 percent			14 percent			16 percent			Tax generated at rate
	Number of returns	Taxable income <sup>1</sup>	Income subject to tax <sup>2</sup>	Tax generated at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	
<b>Total</b>	5,342,083	40,290,287	40,161,489	6,097,671	5,342,083	10,915,190	4,543,022	4,286,334	4,050,231	616,141
Under \$2,000	90,928	29,698	29,698	—	90,928	29,698	—	—	—	—
\$2,000 under \$4,000	607,359	855,487	855,487	2,320	607,359	838,768	92,684	16,702	—	—
\$4,000 under \$6,000	885,877	2,677,279	2,677,279	124,177	885,877	1,834,873	725,020	573,446	384,121	37,241
\$6,000 under \$8,000	891,390	4,292,808	4,292,808	377,417	891,390	1,926,708	865,348	839,095	820,553	124,780
\$8,000 under \$10,000	780,601	5,125,744	5,125,744	585,547	780,601	1,658,220	757,796	741,663	742,965	118,568
\$10,000 under \$12,000	608,206	5,133,954	5,133,954	674,404	608,206	1,362,500	607,806	607,625	607,407	96,489
\$12,000 under \$14,000	500,682	5,215,581	5,215,581	769,981	500,682	1,099,529	500,411	500,411	500,411	80,063
\$14,000 under \$16,000	322,137	3,893,594	3,893,594	623,367	322,137	708,391	320,206	320,041	319,448	51,112
\$16,000 under \$18,000	211,724	2,915,411	2,915,411	495,647	211,724	465,884	211,475	211,475	211,475	33,626
\$18,000 under \$20,000	168,403	2,601,761	2,598,293	471,787	168,403	366,588	166,403	166,403	166,403	26,624
\$20,000 under \$25,000	160,695	2,873,346	2,857,026	555,404	160,695	354,263	160,695	160,695	160,695	25,711
\$25,000 under \$30,000	57,422	1,283,815	1,274,012	278,238	57,422	126,327	57,422	57,422	57,422	9,188
\$30,000 under \$50,000	57,372	1,756,661	1,707,230	444,380	57,372	126,317	57,372	57,372	57,372	9,180
\$50,000 under \$100,000	17,095	833,527	909,783	137,771	17,095	37,608	16,803	16,803	16,803	2,668
\$100,000 under \$200,000	3,274	349,290	344,965	155,451	3,274	7,205	3,245	3,245	3,245	519
\$200,000 under \$500,000	756	171,181	168,794	90,723	756	1,663	755	755	755	120
\$500,000 under \$1,000,000	136	70,572	68,625	136	136	299	135	135	135	22
\$1,000,000 or more	46	110,577	110,433	71,692	46	101	46	46	46	7

Size of adjusted gross income	Tax generated at specified rate—Continued									
	18 percent			19 percent			22 percent			Tax generated at rate
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Number of returns	
<b>Total</b>	3,634,028	6,240,326	1,123,259	2,666,030	4,538,688	871,850	1,945,012	3,148,937	1,284,334	443,810
Under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	94,896	36,206	6,517	76,180	22,387	4,254	—	—	—	—
\$4,000 under \$6,000	717,871	724,746	130,454	543,323	620,639	117,921	88,376	18,335	—	—
\$6,000 under \$8,000	731,183	1,329,957	239,392	560,597	997,143	189,457	402,440	407,978	—	—
\$8,000 under \$10,000	601,691	1,174,972	211,495	495,437	972,949	184,860	468,598	807,488	39,118	2,362
\$10,000 under \$12,000	496,410	892,050	178,569	317,296	629,806	119,663	308,036	579,695	314,126	75,224
\$12,000 under \$14,000	317,949	635,338	114,361	210,654	420,716	79,836	210,666	414,317	268,677	108,990
\$14,000 under \$16,000	211,217	421,574	75,883	166,156	332,277	63,133	166,136	328,729	202,369	81,817
\$16,000 under \$18,000	168,403	332,617	59,871	160,614	321,228	61,033	160,614	321,228	163,950	73,460
\$18,000 under \$20,000	160,695	321,320	57,838	160,614	321,228	61,033	160,614	321,228	160,614	73,669
\$20,000 under \$25,000	57,422	114,844	20,672	57,422	114,844	21,820	57,422	114,844	57,422	26,414
\$25,000 under \$30,000	57,372	114,744	20,654	57,372	114,744	21,801	57,372	114,744	57,213	26,287
\$30,000 under \$50,000	16,803	33,606	6,049	16,803	33,606	6,985	16,803	33,490	16,672	7,668
\$50,000 under \$100,000	3,245	6,490	1,168	3,245	6,489	1,233	3,244	6,487	3,243	1,492
\$100,000 under \$200,000	750	1,500	270	750	1,500	285	750	1,500	750	345
\$200,000 under \$500,000	135	270	49	135	269	51	134	268	134	62
\$500,000 under \$1,000,000	46	92	17	46	92	17	46	92	46	21

Footnotes at end of table







Table 3.8—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate—Continued											
	41 percent			42 percent			45 percent			48 percent		
	Number of returns (49)	Income subject to tax (50)	Tax generated at rate (51)	Number of returns (52)	Income subject to tax (53)	Tax generated at rate (54)	Number of returns (55)	Income subject to tax (56)	Tax generated at rate (57)	Number of returns (58)	Income subject to tax (59)	Tax generated at rate (60)
<b>Total</b>	<b>54,475</b>	<b>101,901</b>	<b>41,779</b>	<b>46,113</b>	<b>151,565</b>	<b>63,657</b>	<b>32,238</b>	<b>110,914</b>	<b>49,911</b>	<b>24,840</b>	<b>43,431</b>	<b>20,847</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	32,102	59,531	24,408	25,519	70,248	29,504	12,074	32,024	14,411	5,420	5,924	2,841
\$100,000 under \$200,000	16,652	33,105	13,573	16,404	64,557	27,114	15,974	62,137	27,962	15,032	29,181	14,007
\$200,000 under \$500,000	3,260	6,520	2,673	3,260	13,040	5,477	3,260	13,032	5,864	3,258	6,470	3,106
\$500,000 under \$1,000,000	750	1,500	615	750	3,000	1,260	750	3,000	1,350	750	1,466	718
\$1,000,000 or more	134	268	110	134	536	225	134	536	241	134	268	129
	46	92	38	46	184	77	46	184	83	46	92	44

Size of adjusted gross income	Tax generated at specified rate—Continued											
	50 percent capital gains rate			50 percent maximum tax rate			51 percent			52 percent		
	Number of returns (61)	Income subject to tax (62)	Tax generated at rate (63)	Number of returns (64)	Income subject to tax (65)	Tax generated at rate (66)	Number of returns (67)	Income subject to tax (68)	Tax generated at rate (69)	Number of returns (70)	Income subject to tax (71)	Tax generated at rate (72)
<b>Total</b>	<b>6,283</b>	<b>20,639</b>	<b>10,318</b>	<b>6,581</b>	<b>281,722</b>	<b>140,859</b>	<b>13,609</b>	<b>24,493</b>	<b>12,491</b>	<b>11,890</b>	<b>41,827</b>	<b>21,750</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	1,618	3,908	1,953	1,119	48	24	1,542	1,607	820	254	1,560	343
\$100,000 under \$200,000	969	11,784	5,832	4,149	73,324	36,661	10,242	19,281	9,833	9,612	34,090	17,727
\$200,000 under \$500,000	279	3,798	1,899	1,930	104,757	52,378	1,378	2,724	1,389	1,381	5,386	2,760
\$500,000 under \$1,000,000	51	723	361	412	58,763	29,382	358	662	338	333	1,332	683
\$1,000,000 or more	19	384	192	57	22,195	11,998	77	154	79	78	308	160
				14	22,634	11,317	32	64	33	32	128	67

Footnotes at end of table.



Table 3.8—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate—Continued											
	55 percent			56 percent			58 percent			59 percent		
	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)
<b>Total</b>	10,602	49,073	26,990	7,278	13,307	7,452	7,139	61,141	35,462	4,456	21,561	12,721
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	*127	*69	*49	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	8,666	38,312	21,072	5,482	9,792	5,484	5,180	40,070	23,241	2,604	11,069	6,531
\$100,000 under \$200,000	1,361	7,982	4,396	1,353	2,629	1,472	1,495	15,688	9,099	1,362	7,738	4,565
\$200,000 under \$500,000	338	2,018	1,110	333	666	373	354	4,063	2,357	357	2,093	1,235
\$500,000 under \$1,000,000	78	468	257	78	156	87	78	936	543	60	466	275
\$1,000,000 or more	32	192	106	32	64	36	32	384	223	33	195	115

Size of adjusted gross income	Tax generated at specified rate—Continued											
	61 percent			62 percent			63 percent			64 percent		
	Number of returns (85)	Income subject to tax (86)	Tax generated at rate (87)	Number of returns (88)	Income subject to tax (89)	Tax generated at rate (90)	Number of returns (91)	Income subject to tax (92)	Tax generated at rate (93)	Number of returns (94)	Income subject to tax (95)	Tax generated at rate (96)
<b>Total</b>	3,575	18,773	11,452	2,952	10,089	6,255	2,560	17,366	10,841	2,362	19,876	12,721
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	1,678	8,454	5,157	1,136	3,266	2,025	*657	*3,913	*2,465	*406	*2,549	*1,631
\$100,000 under \$200,000	1,416	7,534	4,596	1,336	4,927	3,055	1,416	9,594	6,044	1,469	11,527	7,377
\$200,000 under \$500,000	370	2,118	1,282	369	1,452	900	376	2,971	1,872	376	4,468	2,860
\$500,000 under \$1,000,000	78	468	285	78	312	193	78	624	393	78	936	599
\$1,000,000 or more	33	198	121	33	132	82	33	264	166	33	396	253

Footnotes at end of table.



[All figures are estimates based on samples—money amounts are in thousands of dollars]

NOTE: Detail may not add to total because of rounding.

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which

<sup>1</sup>Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



Table 3.9—Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate											
	0 percent			14 percent			15 percent			16 percent		
	Number of returns with income subject to tax	Taxable income <sup>1</sup>	Income subject to tax <sup>2</sup>	Tax generated at all rates	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax
<b>Total</b>	<b>32,577,096</b>	<b>205,516,119</b>	<b>204,925,570</b>	<b>32,220,669</b>	<b>32,577,096</b>	<b>61,078,159</b>	<b>1,579,157</b>	<b>21,651,298</b>	<b>10,458,314</b>	<b>1,568,447</b>	<b>20,139,270</b>	<b>8,745,841</b>
Under \$2,000	5,299,803	3,349,571	3,349,571	5,502	5,299,803	3,311,048	28,743	4,024	38,283	1,269	6,645	651
\$2,000 under \$4,000	6,825,353	14,535,540	14,535,540	228,785	6,825,353	12,946,813	1,095,354	1,425,645	4,121,149	61,822	214,392	45,489
\$4,000 under \$6,000	5,279,161	21,374,935	21,374,935	1,548,340	5,279,161	11,522,290	2,588,429	3,621,380	2,470,795	370,619	4,797,500	2,141,680
\$6,000 under \$8,000	4,199,345	25,245,236	25,245,236	2,773,010	4,199,345	8,203,610	2,090,282	2,922,639	2,089,341	313,401	4,173,785	2,085,469
\$8,000 under \$10,000	3,120,147	24,847,584	24,847,584	3,334,658	3,120,147	6,833,683	3,115,922	3,115,922	1,557,715	233,660	3,113,920	1,556,715
\$10,000 under \$12,000	2,208,390	21,813,970	21,813,970	3,352,945	2,208,390	4,841,028	2,205,138	1,102,529	1,102,529	165,356	2,204,742	1,101,895
\$12,000 under \$14,000	1,806,757	21,381,387	21,381,387	3,616,188	1,806,757	3,969,212	1,806,718	1,263,937	1,263,937	135,329	1,804,385	902,191
\$14,000 under \$16,000	1,190,882	16,220,582	16,220,582	2,952,902	1,190,882	2,618,204	1,188,971	59,936	59,936	89,085	1,186,868	593,426
\$16,000 under \$18,000	857,071	13,235,019	13,235,019	2,360,636	857,071	1,889,100	857,071	59,995	59,995	85,627	856,027	428,014
\$18,000 under \$20,000	529,667	9,019,418	9,019,418	1,635,945	529,667	1,157,169	529,667	37,022	37,022	39,595	527,935	263,968
\$20,000 under \$25,000	681,867	13,146,982	13,146,982	2,904,174	681,867	1,571,887	681,867	330,198	330,198	49,530	660,395	330,198
\$25,000 under \$30,000	295,654	6,023,219	5,946,688	1,462,359	295,654	563,167	250,752	17,553	125,376	18,608	250,747	125,374
\$30,000 under \$50,000	248,437	7,885,447	7,753,991	2,263,547	248,437	547,030	247,460	17,322	247,460	18,560	247,460	123,730
\$50,000 under \$100,000	74,110	4,033,238	3,899,829	1,522,592	74,110	152,892	73,754	1,074	15,335	73,690	73,690	36,845
\$100,000 under \$200,000	15,377	1,618,217	1,577,966	781,815	15,377	33,909	7,668	315	7,668	1,505	15,335	2,253
\$200,000 under \$500,000	4,515	892,247	978,010	563,202	4,515	9,929	2,253	47	4,505	338	50	272
\$500,000 under \$1,000,000	668	335,543	333,249	210,766	668	1,469	667	19	667	334	667	334
\$1,000,000 or more	272	456,149	455,657	303,004	272	598	272	136	272	20	272	136
<b>Total</b>	<b>18,737,113</b>	<b>9,024,865</b>	<b>1,534,248</b>	<b>17,390,540</b>	<b>20,822,984</b>	<b>5,668,367</b>	<b>4,484,120</b>	<b>8,957,085</b>	<b>15,216,040</b>	<b>3,651,850</b>	<b>6,364,939</b>	<b>2,662,124</b>
Under \$2,000	58,030	20,820	20,820	3,539	58,030	14,905	2,832	—	—	—	—	—
\$2,000 under \$4,000	3,568,275	1,461,474	1,461,474	228,451	3,568,275	1,180,189	224,236	—	—	—	—	—
\$4,000 under \$6,000	4,166,743	2,075,551	2,075,551	352,844	4,166,743	6,836,962	1,299,023	1,739,815	850,842	1,042,821	1,254,195	5,876
\$6,000 under \$8,000	3,113,404	1,552,862	1,552,862	263,887	3,113,404	6,158,503	1,170,116	3,022,967	4,965,816	904,212	2,106,103	1,254,195
\$8,000 under \$10,000	2,202,407	1,100,260	1,100,260	187,044	2,202,407	4,382,062	832,592	2,178,239	4,305,771	832,592	1,726,546	825,291
\$10,000 under \$12,000	1,804,380	902,190	902,190	153,372	1,804,380	3,606,431	685,222	1,802,346	3,591,535	754,222	1,795,889	1,174,141
\$12,000 under \$14,000	1,186,841	593,314	593,314	100,865	1,186,841	2,371,566	450,598	1,183,220	2,360,898	495,744	1,174,141	2,338,771
\$14,000 under \$16,000	856,027	428,014	428,014	72,762	856,027	1,709,896	324,890	854,546	1,706,643	358,395	852,085	1,702,422
\$16,000 under \$18,000	527,935	263,968	263,968	44,674	527,935	1,055,832	200,608	527,650	1,054,303	253,033	523,848	1,044,375
\$18,000 under \$20,000	660,395	330,198	330,198	56,134	660,395	1,320,790	250,950	660,395	1,319,479	277,931	657,975	1,315,612
\$20,000 under \$25,000	250,747	125,374	125,374	21,314	250,747	502,293	95,436	252,134	504,236	105,890	251,996	503,710
\$25,000 under \$30,000	247,460	123,730	123,730	21,034	247,460	494,647	93,983	246,978	493,935	103,726	246,958	492,568
\$30,000 under \$50,000	73,690	36,845	36,845	6,264	73,690	147,378	30,906	73,690	146,766	35,224	73,690	146,759
\$50,000 under \$100,000	15,335	7,667	7,667	1,303	15,335	30,642	5,822	15,306	30,566	7,333	15,271	30,538
\$100,000 under \$200,000	4,505	2,253	2,253	383	4,505	9,010	1,712	4,499	8,998	2,160	4,499	8,998
\$200,000 under \$500,000	667	334	334	67	667	1,334	253	667	1,333	320	666	1,331
\$500,000 under \$1,000,000	272	136	136	23	272	544	103	272	544	131	272	136
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.



Table 3.9—Returns of Single Persons with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income		Tax generated at specified rate—Continued														
		27 percent		29 percent		31 percent		34 percent		36 percent						
Number of returns	Income subject to tax	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total		4,296,152	7,050,500	1,905,795	2,837,675	4,049,189	1,540,265	1,877,718	3,038,051	941,796	1,233,774	2,058,634	699,256	881,694	1,409,442	507,399
Under \$2,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Size of adjusted gross income		Tax generated at specified rate—Continued														
		38 percent		40 percent		45 percent		50 percent regular rate		50 percent capital gains rate						
Number of returns	Income subject to tax	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total		585,000	1,016,218	388,163	442,354	1,400,831	560,332	278,487	1,290,966	580,935	163,640	759,764	379,882	89,127	187,695	93,833
Under \$2,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$50,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table



**Table 3.9.—Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate—Continued														
	50 percent maximum tax rate			55 percent			60 percent			62 percent			64 percent		
	Number of returns (61)	Income subject to tax (62)	Tax generated at rate (63)	Number of returns (64)	Income subject to tax (65)	Tax generated at rate (66)	Number of returns (67)	Income subject to tax (68)	Tax generated at rate (69)	Number of returns (70)	Income subject to tax (71)	Tax generated at rate (72)	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)
<b>Total</b>	20,217	769,841	384,925	84,365	339,537	214,273	54,435	284,227	154,536	40,185	310,231	182,343	27,264	209,669	134,188
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	1,773	6,196	3,097	20,041	48,055	26,430	1,698	1,067	640	*15	*128	*79	13,510	81,379	52,083
\$50,000 under \$100,000	11,859	201,052	100,523	50,248	259,027	142,465	38,109	183,554	110,132	26,369	178,798	110,855	9,883	90,426	57,873
\$100,000 under \$200,000	4,986	266,154	133,076	9,818	57,788	31,783	9,838	57,065	34,239	9,975	83,791	58,150	3,106	30,474	19,503
\$200,000 under \$500,000	1,408	193,581	96,790	3,050	18,087	9,948	3,049	18,113	10,868	3,063	30,122	16,676	518	5,118	3,276
\$500,000 under \$1,000,000	146	49,507	24,753	513	3,064	1,685	511	3,063	1,838	229	5,106	1,417	229	2,272	1,454
\$1,000,000 or more	45	53,372	26,686	228	1,362	749	229	1,365	819	—	2,286	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—Continued											
	66 percent			68 percent			69 percent			70 percent		
	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)	Number of returns (82)	Income subject to tax (83)	Tax generated at rate (84)	Number of returns (85)	Income subject to tax (86)	Tax generated at rate (87)
<b>Total</b>	19,793	152,817	100,925	14,010	119,074	80,970	11,945	84,492	67,959	11,779	1,118,766	783,136
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	6,568	31,483	20,779	1,525	8,394	5,708	*707	*1,345	*928	—	—	—
\$50,000 under \$100,000	9,347	83,521	55,124	8,668	72,967	49,618	7,440	59,814	41,272	6,849	131,652	92,156
\$100,000 under \$200,000	3,132	30,517	20,141	3,135	30,320	20,618	3,082	29,936	20,656	4,023	391,106	273,774
\$200,000 under \$500,000	516	5,122	3,381	514	5,097	3,466	513	5,098	3,518	637	220,929	154,650
\$500,000 under \$1,000,000	230	2,274	1,501	231	2,296	1,561	233	2,299	1,586	270	375,080	262,556
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



Table 2.10—All returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

(All figures are estimates based on sample—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns					Returns with no total income tax					Returns with total income tax, total					Size of total income tax				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)			
<b>Total</b>	86,634,640	1,154,492,225	159,796,824	22,253,502	60,784,156	64,341,136	1,097,704,009	159,796,824	1,098,612	8,157,754	41,459	1,637,346	8,443,177	125,336	2,993,328	17,937,927	451,212			
Under \$2,000	9,709,451	2,745,679	55,680	9,643,494	3,163,921	65,957	—418,242	55,680	31,464	36,625	899	19,205	7,319	1,411	7,969	8,841	991			
\$2,000 under \$4,000	9,222,484	27,314,719	156,638	6,998,633	19,329,332	2,223,851	7,845,387	156,638	961,992	3,186,926	22,965	900,596	3,002,570	69,330	300,859	1,129,627	38,371			
\$4,000 under \$8,000	8,573,827	42,845,573	1,364,779	3,037,832	14,986,478	5,535,995	27,859,096	1,364,779	3,911,992	1,663,734	8,246	283,370	1,488,102	20,771	1,432,018	6,420,135	223,171			
\$8,000 under \$12,000	8,063,585	56,127,897	2,975,612	1,630,735	11,955,425	6,432,585	45,072,272	2,975,612	2,975,612	1,630,734	5,925	259,933	1,831,727	20,664	650,042	4,452,456	96,035			
\$12,000 under \$16,000	7,036,107	63,185,453	4,564,121	1,689,874	11,291,950	6,566,233	59,085,523	4,564,121	2,277	1,630,735	2,277	101,729	905,600	7,841	418,824	3,653,964	64,509			
\$16,000 under \$20,000	6,094,035	66,832,630	5,736,139	1,601,132	11,227,728	5,933,903	65,105,102	5,736,139	20,993	229,711	615	41,386	449,505	3,131	124,564	1,353,004	19,129			
\$20,000 under \$24,000	5,865,027	73,793,022	7,308,783	5,593,848	11,821,123	5,593,848	72,610,899	7,308,783	15,102	192,643	306	15,733	197,154	1,250	30,344	385,232	4,515			
\$24,000 under \$28,000	5,071,629	76,072,893	8,095,878	59,783	892,227	5,071,646	75,180,666	8,095,878	3,685	55,891	89	8,412	123,097	594	12,271	180,959	1,845			
\$28,000 under \$32,000	4,735,483	80,344,190	9,200,103	38,717	688,064	4,696,766	79,686,127	9,200,103	2,683	44,390	53	789	113,161	594	12,271	180,959	1,845			
\$32,000 under \$36,000	4,118,065	86,344,190	10,300,103	30,440	572,175	4,097,965	84,943,250	10,300,103	1,708	13,214	20	1,082	20,250	82	4,538	87,241	1,158			
\$36,000 under \$40,000	3,766,714	73,176,297	23,055,055	40,132	883,569	7,726,892	72,292,728	23,055,055	1,270	27,624	26	3,082	81,380	316	1,978	44,511	725			
\$40,000 under \$44,000	4,354,040	118,765,196	17,781,136	20,747	575,474	4,333,293	117,817,722	17,781,136	1,471	41,450	22	587	153,986	46	1,249	32,639	200			
\$44,000 under \$48,000	4,784,916	174,741,480	31,529,991	25,032	921,350	4,759,884	173,820,130	31,529,991	1,869	67,304	10	1,036	36,510	61	1,502	54,950	223			
\$48,000 under \$52,000	1,140,784	74,931,625	19,391,290	6,588	228,871	1,134,196	74,510,075	19,391,290	828	52,006	5	1,420	22,003	32	1,411	8,299	22			
\$52,000 under \$56,000	225,150	29,460,853	10,253,683	524	67,856	224,626	29,392,997	10,253,683	61	7,770	(1)	5	954	31	559	7,640	10			
\$56,000 under \$60,000	46,388	12,879,068	5,382,213	55	15,481	46,331	12,863,587	5,382,213	—	—	—	—	—	—	—	—	—			
\$60,000 under \$64,000	5,232	3,477,411	1,620,484	55	5,474	5,474	3,462,923	1,620,484	—	—	—	—	—	—	—	—	—			
\$64,000 under \$68,000	1,785	3,616,614	1,862,439	55	5,474	5,474	3,462,923	1,862,439	—	—	—	—	—	—	—	—	—			
\$68,000 under \$72,000	23,262,635	49,618,146	711,575	18,312,713	30,183,710	4,949,922	19,434,436	711,575	1,123,987	3,842,803	27,591	1,037,079	3,850,838	78,899	1,510,116	6,312,957	227,786			
\$72,000 under \$76,000	19,342,819	142,680,976	8,405,262	15,874,964	22,681,376	15,874,964	119,979,630	8,405,262	525,955	3,592,947	12,721	527,754	3,684,510	40,920	1,299,596	9,352,066	196,287			
\$76,000 under \$80,000	14,239,206	177,144,037	16,840,173	284,787	3,394,485	14,014,419	173,749,552	16,840,173	37,281	4,589,947	948	63,994	4,589,947	4,888	162,505	1,847,682	24,766			
\$80,000 under \$84,000	11,404,973	198,020,323	22,963,522	95,064	1,637,832	11,309,909	196,382,492	22,963,522	5,890	96,342	136	2,688	151,187	454	16,182	277,182	2,583			
\$84,000 under \$88,000	18,325,007	591,048,744	110,876,291	18,231,924	2,890,754	18,231,924	588,157,990	110,876,291	5,499	196,155	63	5,851	156,662	454	4,929	148,039	771			
<b>All returns, summary</b>																				
Under \$5,000	23,262,635	49,618,146	711,575	18,312,713	30,183,710	4,949,922	19,434,436	711,575	1,123,987	3,842,803	27,591	1,037,079	3,850,838	78,899	1,510,116	6,312,957	227,786			
\$5,000 under \$10,000	19,342,819	142,680,976	8,405,262	15,874,964	22,681,376	15,874,964	119,979,630	8,405,262	525,955	3,592,947	12,721	527,754	3,684,510	40,920	1,299,596	9,352,066	196,287			
\$10,000 under \$15,000	14,239,206	177,144,037	16,840,173	284,787	3,394,485	14,014,419	173,749,552	16,840,173	37,281	4,589,947	948	63,994	4,589,947	4,888	162,505	1,847,682	24,766			
\$15,000 under \$20,000	11,404,973	198,020,323	22,963,522	95,064	1,637,832	11,309,909	196,382,492	22,963,522	5,890	96,342	136	2,688	151,187	454	16,182	277,182	2,583			
\$20,000 or more	18,325,007	591,048,744	110,876,291	18,231,924	2,890,754	18,231,924	588,157,990	110,876,291	5,499	196,155	63	5,851	156,662	454	4,929	148,039	771			
<b>Size of adjusted gross income</b>																				
Under \$2,000	2,849,306	18,093,662	706,991	2,869,940	19,234,575	929,479	19,234,575	706,991	2,869,940	19,234,575	929,479	2,869,940	19,234,575	929,479	2,869,940	19,234,575	929,479			
\$2,000 under \$4,000	711	25,899	154	711	25,899	154	25,899	154	711	25,899	154	711	25,899	154	711	25,899	154			
\$4,000 under \$8,000	1,581,908	7,778,898	390,074	1,271,819	6,840,569	441,589	6,840,569	441,589	1,271,819	6,840,569	441,589	1,271,819	6,840,569	441,589	1,271,819	6,840,569	441,589			
\$8,000 under \$12,000	573,056	4,054,295	139,102	505,153	3,550,205	176,394	3,550,205	176,394	505,153	3,550,205	176,394	505,153	3,550,205	176,394	505,153	3,550,205	176,394			
\$12,000 under \$16,000	422,614	3,767,908	108,743	367,812	3,255,491	204,319	3,255,491	204,319	367,812	3,255,491	204,319	367,812	3,255,491	204,319	367,812	3,255,491	204,319			
\$16,000 under \$20,000	138,398	1,491,436	35,375	176,164	1,896,118	62,277	1,896,118	62,277	176,164	1,896,118	62,277	176,164	1,896,118	62,277	176,164	1,896,118	62,277			
\$20,000 under \$24,000	50,493	686,545	12,665	63,318	805,477	21,971	805,477	21,971	63,318	805,477	21,971	63,318	805,477	21,971	63,318	805,477	21,971			
\$24,000 under \$28,000	22,721	335,845	5,821	29,112	430,360	10,189	430,360	10,189	29,112	430,360	10,189	29,112	430,360	10,189	29,112	430,360	10,189			
\$28,000 under \$32,000	1,104	121,529	1,903	8,586	144,208	3,011	144,208	3,011	8,586	144,208	3,011	8,586	144,208	3,011	8,586	144,208	3,011			
\$32,000 under \$36,000	5,727	196,652	1,577	3,363	64,359	1,135	64,359	1,135	3,363	64,359	1,135	3,363	64,359	1,135	3,363	64,359	1,135			
\$36,000 under \$40,000	3,386	75,463	897	6,167	139,138	2,304	139,138	2,304	6,167	139,138	2,304	6,167	139,138	2,304	6,167	139,138	2,304			
\$40,000 under \$44,000	397	11,425	101	728	20,304	237	20,304	237	728	20,304	237	728	20,304	237	728	20,304	237			
\$44,000 under \$48,000	2,359	86,308	554	626	21,771	216	21,771	216	626	21,771	216	626	21,771	216	626	21,771	216			
\$48,000 under \$52,000	286	15,166	72	256	15,435	88	15,435	88	256	15,435	88	256	15,435	88	256	15,435	88			
\$52,000 under \$56,000	24	2,911	5	46	6,611	15	6,611	15	46	6,611	15	46	6,611	15	46	6,611	15			
\$56,000 under \$60,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$60,000 under \$64,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$64,000 under \$68,000	—	—																		



Table 3.10—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued														
	\$800 under \$900		\$900 under \$1,000		\$1,000 under \$1,250		\$1,250 under \$1,500		\$1,500 under \$1,750						
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
<b>Total</b>	1,956,680	20,691,895	1,661,338	2,084,209	22,759,404	1,975,235	4,513,118	55,877,809	5,073,479	3,887,249	53,389,251	5,307,470	3,561,249	54,116,478	5,776,059
Under \$2,000	93	—7,456	78	55	—3,173	252	641	—16,865	685	284	—17,090	392	404	—15,670	644
\$2,000 under \$4,000	—	4,882	—	26,020	197,241	24,378	115,464	11,461,872	1,340,266	284	—3,970	770	552	—1,662	889
\$4,000 under \$6,000	834	558,691	58,756	831,979	8,295,729	880,922	2,077,895	11,401,669	1,340,266	589	—3,118	770	552	—1,662	889
\$6,000 under \$8,000	71,479	841,384	714,969	530,261	5,939,410	502,709	815,002	8,904,869	917,167	1,297,745	13,586,240	1,711,022	79,275	6,703,140	91,749
\$8,000 under \$10,000	841,384	5,972,687	461,515	530,261	5,939,410	502,709	815,002	8,904,869	917,167	1,297,745	13,586,240	1,711,022	79,275	6,703,140	91,749
\$10,000 under \$12,000	303,029	3,848,527	259,296	408,486	5,264,261	389,067	1,402,767	18,235,503	1,574,379	818,842	10,885,471	1,115,007	596,851	7,531,235	889,005
\$12,000 under \$14,000	10,867	1,649,148	94,608	102,583	1,523,414	97,663	1,402,767	18,235,503	1,574,379	818,842	10,885,471	1,115,007	596,851	7,531,235	889,005
\$14,000 under \$16,000	53,448	896,140	45,825	49,156	820,130	46,789	225,500	3,790,279	258,638	491,700	8,255,603	680,506	744,267	12,514,276	1,212,531
\$16,000 under \$18,000	15,987	298,619	13,582	17,949	337,184	16,910	83,315	1,565,562	84,134	162,208	3,087,700	225,309	322,607	6,075,335	527,546
\$18,000 under \$20,000	10,125	231,378	8,741	10,148	230,464	9,560	43,043	928,423	48,895	84,752	1,828,025	117,135	169,783	3,672,011	278,072
\$20,000 under \$25,000	2,798	67,007	2,432	2,562	67,232	2,401	8,201	226,476	9,483	10,821	265,326	14,515	13,191	352,728	21,464
\$25,000 under \$30,000	1,316	46,407	1,137	1,869	63,058	1,760	5,060	176,119	5,665	4,555	169,511	6,404	7,979	285,430	12,852
\$30,000 under \$50,000	—	6,147	—	38	2,286	35	879	54,359	1,021	1,487	28,690	1,136	1,136	69,867	1,844
\$50,000 under \$100,000	—	4,618	—	119	14,066	117	39	54,359	1,021	1,487	28,690	1,136	1,136	69,867	1,844
\$100,000 under \$200,000	—	1,176	—	—	—	—	—	1,582	6	—	1,358	8	—	6,477	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	83	—7,456	78	55	—3,173	252	641	—16,865	685	284	—17,090	392	404	—15,670	644
\$5,000 under \$10,000	913,697	7,667,705	774,012	957,999	8,492,970	905,300	1,223,359	11,577,490	1,356,988	543	—16,121	745	961	—13,784	1,552
\$10,000 under \$15,000	912,516	10,750,093	775,689	1,002,093	12,121,828	952,040	2,663,870	11,577,490	1,356,988	543	—16,121	745	961	—13,784	1,552
\$15,000 under \$20,000	116,007	1,914,774	99,138	106,342	1,762,581	101,098	568,200	9,362,077	646,753	1,113,216	18,424,181	1,544,613	1,680,025	21,569,062	2,710,603
\$20,000 or more	14,367	366,324	12,422	14,736	377,109	13,873	57,227	1,392,433	65,115	100,452	2,328,558	138,751	192,135	4,386,514	314,303

Size of adjusted gross income	Size of total income tax—Continued														
	\$1,750 under \$2,000			\$2,000 under \$2,500			\$2,500 under \$3,000			\$3,000 under \$4,000			\$4,000 under \$5,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
<b>Total</b>	3,365,916	55,234,260	6,304,770	5,295,209	97,227,922	11,859,178	4,260,488	57,926,062	11,874,677	5,512,815	130,655,376	19,052,789	2,987,119	83,207,979	13,312,792
Under \$2,000	104	—9,625	196	369	—23,119	841	67	—10,120	188	1,362	—34,043	4,650	339	—15,262	1,571
\$2,000 under \$4,000	—	202	—	135	537	318	14	32	38	5	—	117	5	—	—
\$4,000 under \$8,000	48	650	93	2,950	18,595	6,516	20	154	60	70	530	219	29	23	21
\$8,000 under \$10,000	1,729	15,311	3,051	2,294	14,137	2,976	—	—	—	191	24,580	6,235	29	255	136
\$10,000 under \$12,000	17,439	200,277	32,288	1,294	14,137	2,976	—	—	—	2,056	24,580	6,235	56	562	232
\$12,000 under \$14,000	898,951	11,619,328	1,675,638	413,711	5,615,330	871,878	11,585	158,414	29,641	8	104	31	125	1,851	553
\$14,000 under \$16,000	502,867	7,705,627	933,128	796,801	11,804,588	1,810,552	374,997	5,811,620	986,764	8,603	134,089	27,422	2,061	29,782	8,549
\$16,000 under \$18,000	1,104,635	18,733,339	2,073,925	1,148,288	19,726,489	2,506,308	480,946	7,709,063	1,285,461	325,449	5,665,087	1,035,063	1,168	2,964	867
\$18,000 under \$20,000	536,823	10,108,980	1,011,799	1,549,452	23,316,746	3,500,232	887,983	17,061,375	2,379,220	459,208	8,722,381	1,600,062	15,583	297,196	68,452
\$20,000 under \$25,000	288,673	5,812,790	508,923	1,256,341	27,169,036	2,872,145	2,185,442	47,739,195	6,046,167	3,007,313	68,849,290	10,243,510	5,47,062	12,503,952	2,867,225
\$25,000 under \$30,000	23,864	638,191	45,493	100,854	2,670,455	230,139	297,693	7,960,406	830,125	1,499,115	40,201,361	5,376,868	1,714,914	47,085,901	7,636,434
\$30,000 under \$50,000	9,582	338,648	17,976	23,681	818,296	54,261	39,579	1,348,498	111,414	204,331	6,761,757	739,372	701,139	22,937,365	3,203,614
\$50,000 under \$100,000	1,064	68,163	1,997	1,102	70,056	2,557	2,105	137,610	5,719	4,895	302,816	17,499	5,280	322,572	23,822
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:															
Under \$5,000	152	—9,423	289	504	—22,593	1,159	81	—10,098	227	1,367	—34,033	4,666	344	—15,239	1,582
\$5,000 under \$10,000	1,862	16,161	3,307	2,850	18,595	6,516	20	154	60	70	530	219	5	23	—
\$10,000 under \$15,000	1,047,951	13,725,611	1,955,735	953,392	19,441,384	2,094,078	31,767	450,308	85,969	2,097	25,163	5,317	2,202	31,819	8,311
\$15,000 under \$20,000	2,012,764	34,641,699	3,771,043	1,956,154	53,035,907	6,597,868	1,703,734	30,290,185	4,595,517	793,227	14,521,068	2,662,456	15,756	82,890,608	13,292,591
\$20,000 or more	303,187	6,699,971	574,396	1,362,209	30,754,619	3,159,557	2,524,866	57,196,104	6,993,304	4,715,863	116,140,876	16,376,372	2,968,753	82,890,608	13,292,591

Footnotes at end of table.



Table 3.10—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued											
	\$5,000 under \$10,000			\$10,000 under \$25,000			\$25,000 under \$50,000			\$50,000 or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
<b>Total</b>	<b>4,214,653</b>	<b>149,544,738</b>	<b>27,999,396</b>	<b>1,252,065</b>	<b>72,649,389</b>	<b>18,431,976</b>	<b>294,886</b>	<b>29,947,749</b>	<b>10,008,281</b>	<b>126,421</b>	<b>30,997,060</b>	<b>13,619,564</b>
Under \$2,000	954	—69,259	6,921	597	—72,306	9,855	**218	**43,654	**7,200	**140	**—63,848	**18,564
\$2,000 under \$4,000	*128	*496	*866	*105	*312	*1,526	—	—	—	—	—	—
\$4,000 under \$6,000	*119	*501	*902	*149	*417	*2,417	—	—	—	—	—	—
\$6,000 under \$8,000	*55	*412	*346	*51	*383	*668	—	—	—	**5	**45	**
\$8,000 under \$10,000	*61	*539	*373	*313	*27,634	*40,100	*10	*98	*376	—	—	**616
\$10,000 under \$12,000	*75	*768	*584	*60	*648	*815	3	**	*99	—	—	**
\$12,000 under \$14,000	*160	*2,123	*1,342	*24	*321	*353	**8	**110	*315	3	39	280
\$14,000 under \$16,000	*73	*1,141	*1,463	*13	*192	*273	**	**	**	—	—	—
\$16,000 under \$18,000	*335	*5,745	*1,933	*143	*2,466	*2,176	*9	*151	*287	*117	*117	*461
\$18,000 under \$20,000	*47	*886	*759	*19	*373	*289	*11	*210	*425	*11	*206	*630
\$20,000 under \$25,000	98,951	2,347,217	529,906	*156	*3,283	*1,959	*11	*344	*344	*9	*223	**215
\$25,000 under \$30,000	645,371	18,230,927	3,598,646	316	8,679	4,748	67	1,790	1,899	**	**223	**
\$30,000 under \$50,000	3,365,447	123,076,372	23,002,965	379,673	17,222,590	4,345,599	637	21,723	17,350	39	1,623	3,974
\$50,000 under \$100,000	101,108	5,720,351	840,392	854,804	53,820,876	13,777,208	157,640	13,692,851	4,680,777	449	36,942	36,907
\$100,000 under \$200,000	1,692	206,674	12,978	12,421	1,498,482	236,141	134,469	15,865,192	5,235,870	74,678	11,651,322	4,765,617
\$200,000 under \$500,000	*77	*18,842	*621	*510	*126,561	*9,638	1,572	389,115	62,030	44,119	12,315,504	5,309,813
\$500,000 under \$1,000,000	—	—	—	*11	*8,646	*211	31	19,897	1,200	5,180	3,443,625	1,619,085
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	1,781	3,611,263	1,862,402
All returns, summary												
Under \$5,000	1,199	—68,270	8,677	702	—71,994	11,380	218	—43,653	7,200	140	—63,848	18,563
\$5,000 under \$10,000	118	961	732	3,213	28,165	41,185	*10	*99	*376	3	23	438
\$10,000 under \$15,000	252	3,142	2,050	*68	*1,040	*1,271	*10	*128	*376	5	60	458
\$15,000 under \$20,000	438	7,522	2,531	170	2,961	2,635	*21	*376	*759	*18	*323	*1,091
\$20,000 or more	4,212,646	149,601,383	27,985,406	1,247,891	72,689,216	18,375,504	294,627	29,990,602	9,999,570	126,255	31,060,502	13,599,013

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

†Less than \$500.

NOTE: Detail may not add to total because of rounding.



## Individual Returns/1977 - Tax Computation and Tax Rates

Table 3.11—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percent of adjusted gross income							
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All Returns</b>								
Total .....	64,381,138	1,097,704,069	159,796,824	10,813,496	79,427,568	2,290,047	19,712,340	225,667,249
No adjusted gross income .....	7,117	—508,049	50,381	—	—	—	—	—
\$1 under \$5,000 .....	4,942,805	19,942,485	661,194	4,154,540	16,392,088	443,517	745,937	3,400,885
\$5,000 under \$10,000 .....	15,874,964	119,979,600	8,405,262	4,678,969	35,326,556	953,478	8,162,643	57,876,814
\$10,000 under \$15,000 .....	14,014,419	173,749,552	16,840,173	1,547,010	18,128,922	592,343	6,427,817	79,886,525
\$15,000 under \$20,000 .....	11,309,909	196,382,492	22,963,522	272,677	4,587,969	157,674	3,157,274	53,662,407
\$20,000 under \$30,000 .....	12,059,875	290,482,450	40,836,191	110,155	2,619,649	80,778	1,077,547	24,822,113
\$30,000 under \$50,000 .....	4,759,884	173,820,130	31,529,991	37,337	1,386,993	36,970	121,410	4,350,851
\$50,000 under \$100,000 .....	1,134,196	74,510,075	19,391,290	10,968	710,644	18,835	16,508	1,078,526
\$100,000 under \$200,000 .....	224,626	29,392,997	10,253,683	1,655	212,288	4,871	2,637	346,461
\$200,000 or more .....	53,343	19,952,338	8,865,136	185	62,459	1,582	567	242,666
<b>Joint Returns</b>								
Total .....	37,403,914	821,114,840	123,038,243	5,013,623	50,742,758	1,478,331	10,900,960	161,507,856
No adjusted gross income .....	6,553	—448,444	43,470	—	—	—	—	—
\$1 under \$5,000 .....	11,101	38,991	9,950	5,364	22,885	228	*303	*1,458
\$5,000 under \$10,000 .....	4,234,326	34,773,885	1,271,653	3,192,876	25,334,049	659,781	1,024,445	9,295,165
\$10,000 under \$15,000 .....	7,880,102	98,917,953	7,304,307	1,416,131	16,613,291	541,902	5,666,291	71,004,009
\$15,000 under \$20,000 .....	8,691,924	151,731,065	15,896,832	255,588	4,315,250	149,153	3,030,204	51,529,640
\$20,000 under \$30,000 .....	10,849,826	262,159,240	35,570,797	98,049	2,325,574	71,013	1,047,077	24,106,089
\$30,000 under \$50,000 .....	4,440,380	161,996,746	28,764,549	34,126	1,257,499	33,905	115,469	4,130,501
\$50,000 under \$100,000 .....	1,038,018	68,157,135	17,445,771	9,897	641,965	16,753	14,392	944,513
\$100,000 under \$200,000 .....	205,065	26,826,533	9,268,326	1,431	181,373	4,250	2,317	306,417
\$200,000 or more .....	46,619	16,961,736	7,462,587	161	50,871	1,346	462	190,064
<b>Nonjoint Returns</b>								
Total .....	26,977,224	276,589,229	36,758,581	5,799,873	28,684,810	811,716	8,811,380	64,159,393
No adjusted gross income .....	564	—59,605	6,910	—	—	—	—	—
\$1 under \$5,000 .....	4,931,704	19,903,494	651,244	4,149,176	16,369,203	443,289	745,634	3,399,427
\$5,000 under \$10,000 .....	11,640,638	85,205,715	7,133,609	1,486,093	9,992,507	293,697	7,138,198	48,581,649
\$10,000 under \$15,000 .....	6,134,317	74,831,599	9,535,866	130,879	1,515,630	50,440	761,526	8,882,516
\$15,000 under \$20,000 .....	2,617,985	44,651,427	7,066,690	17,089	272,719	8,521	127,070	2,132,767
\$20,000 under \$30,000 .....	1,210,049	28,323,210	5,265,394	12,106	294,074	9,766	30,470	716,024
\$30,000 under \$50,000 .....	319,504	11,823,384	2,765,442	3,211	129,494	3,065	5,941	220,350
\$50,000 under \$100,000 .....	96,178	6,352,940	1,945,519	1,071	68,679	2,082	2,116	134,012
\$100,000 under \$200,000 .....	19,561	2,566,465	985,357	224	30,915	621	320	40,044
\$200,000 or more .....	6,724	2,990,601	1,402,549	24	11,588	236	105	52,602
<b>10 under 15 percent</b>								
<b>All Returns</b>								
Total .....	21,706,837	384,407,793	48,122,908	9,037,174	233,570,738	39,895,050	1,958,769	76,577,584
No adjusted gross income .....	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	36,724	134,747	14,830	*6	*20	*3	**	**
\$5,000 under \$10,000 .....	3,001,128	26,498,565	2,946,254	24,899	223,163	35,759	**589	**3,120
\$10,000 under \$15,000 .....	5,084,551	62,498,943	7,869,716	949,442	13,164,166	2,085,341	*942	*10,017
\$15,000 under \$20,000 .....	6,069,193	107,070,577	12,888,456	1,770,155	30,341,624	5,266,222	39,957	708,638
\$20,000 under \$30,000 .....	6,616,510	155,557,712	20,087,279	3,738,911	95,049,483	15,821,501	488,602	11,695,806
\$30,000 under \$50,000 .....	852,892	29,332,116	3,891,273	2,413,018	85,689,946	15,059,232	1,106,598	43,565,888
\$50,000 under \$100,000 .....	41,162	2,533,305	326,634	133,946	7,998,736	1,431,642	309,897	18,653,841
\$100,000 under \$200,000 .....	3,926	505,908	63,879	5,772	742,562	131,453	10,385	1,295,737
\$200,000 or more .....	751	275,919	34,586	1,025	361,039	63,897	1,799	644,537
<b>Joint Returns</b>								
Total .....	13,506,822	290,113,552	38,339,572	5,770,566	176,554,696	30,134,829	1,324,348	59,887,700
No adjusted gross income .....	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*142	*458	*56	*5	*16	*3	**	**
\$5,000 under \$10,000 .....	4,967	44,989	5,114	*10,668	*90,238	*15,526	**589	**3,120
\$10,000 under \$15,000 .....	788,424	11,185,454	1,192,027	5,741	69,185	11,145	*942	*10,017
\$15,000 under \$20,000 .....	5,394,401	95,668,637	11,389,652	7,234	134,121	23,036	*3,860	*72,396
\$20,000 under \$30,000 .....	6,441,872	151,574,573	19,566,803	3,255,536	83,969,902	13,843,562	4,465	117,107
\$30,000 under \$50,000 .....	835,716	28,700,795	3,809,213	2,357,751	83,735,910	14,711,622	1,002,803	39,851,652
\$50,000 under \$100,000 .....	37,257	2,268,391	292,284	127,600	7,598,662	1,360,115	300,350	18,066,440
\$100,000 under \$200,000 .....	3,435	441,820	55,743	5,170	664,630	118,137	9,793	1,219,735
\$200,000 or more .....	608	228,434	28,680	861	292,031	51,684	1,546	547,234
<b>Nonjoint Returns</b>								
Total .....	8,200,015	94,294,241	11,783,337	3,266,608	57,016,042	9,780,221	634,421	16,689,884
No adjusted gross income .....	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	36,582	134,289	14,774	**	**	**	—	—
\$5,000 under \$10,000 .....	2,996,161	26,453,576	2,941,141	**14,232	**132,929	**20,233	—	—
\$10,000 under \$15,000 .....	4,296,127	51,313,488	6,677,689	943,701	13,094,981	2,074,196	—	—
\$15,000 under \$20,000 .....	674,792	11,401,940	1,498,804	1,762,921	30,207,503	5,243,186	36,097	636,242
\$20,000 under \$30,000 .....	174,638	3,983,139	520,476	483,375	11,079,581	1,977,939	484,137	11,578,599
\$30,000 under \$50,000 .....	17,176	631,321	82,060	55,267	1,954,035	347,611	103,795	3,714,236
\$50,000 under \$100,000 .....	3,905	264,914	34,351	6,346	400,074	71,527	9,547	587,405
\$100,000 under \$200,000 .....	491	64,089	8,136	602	77,932	13,315	592	76,003
\$200,000 or more .....	143	47,485	5,906	164	69,007	12,213	253	97,303

Footnotes at end of table.



**Table 3.11—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	25 under 30 percent			30 under 40 percent			40 under 50 percent		
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>All Returns</b>									
Total .....	605,633	35,771,876	9,752,538	433,017	40,999,827	14,085,509	82,498	14,728,420	8,480,547
No adjusted gross income .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	**461	**1,203	**346	*3,209	*8,956	*3,199	*544	*1,923	*900
\$5,000 under \$10,000 .....	**	**	**	*3,160	*20,165	*7,042	*203	*1,708	*704
\$10,000 under \$15,000 .....	*4,055	*53,659	*14,551	*192	*2,419	*803	*73	*812	*356
\$15,000 under \$20,000 .....	*34	*642	*179	*353	*5,953	*1,952	*57	*1,021	*428
\$20,000 under \$30,000 .....	27,203	713,138	184,196	418	11,342	3,961	*135	*3,519	*1,619
\$30,000 under \$50,000 .....	195,175	8,065,202	2,150,185	31,627	1,359,950	436,468	767	32,719	14,423
\$50,000 under \$100,000 .....	351,897	23,048,203	6,319,958	254,994	19,312,378	6,426,123	13,668	1,084,084	468,378
\$100,000 under \$200,000 .....	24,278	2,972,777	828,732	126,072	18,072,542	5,697,312	45,405	6,561,115	2,829,297
\$200,000 or more .....	2,530	917,052	254,392	12,992	4,206,124	1,508,628	21,644	7,041,518	3,144,443
<b>Joint Returns</b>									
Total .....	453,872	29,714,432	8,108,652	348,581	35,429,754	12,173,384	63,180	12,289,673	5,384,199
No adjusted gross income .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	**461	**1,203	**346	*3,209	*8,956	*3,199	*544	*1,923	*900
\$5,000 under \$10,000 .....	**	**	**	*216	*1,609	*539	*202	*1,700	*701
\$10,000 under \$15,000 .....	*2,057	*29,711	*8,525	*133	*1,688	*531	*73	*812	*356
\$15,000 under \$20,000 .....	*34	*642	*179	*353	*5,953	*1,952	*57	*1,021	*428
\$20,000 under \$30,000 .....	2,075	45,936	11,838	375	10,150	3,573	*135	*3,519	*1,619
\$30,000 under \$50,000 .....	90,445	4,155,687	1,087,235	2,778	117,549	38,981	391	16,115	7,111
\$50,000 under \$100,000 .....	333,774	21,919,040	6,008,435	210,155	16,336,540	5,394,235	3,690	313,435	135,279
\$100,000 under \$200,000 .....	22,837	2,790,066	777,750	119,621	15,248,859	5,403,538	38,329	5,628,325	2,416,255
\$200,000 or more .....	2,189	772,147	214,344	11,741	3,698,451	1,326,838	19,759	6,322,822	2,821,551
<b>Nonjoint Returns</b>									
Total .....	151,761	6,057,443	1,643,887	84,436	5,570,074	1,912,125	19,318	2,438,747	1,076,348
No adjusted gross income .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	*1,998	*23,948	*6,026	*59	*18,556	*6,503	**	**	**
\$15,000 under \$20,000 .....	—	—	—	—	*731	*273	—	—	—
\$20,000 under \$30,000 .....	25,128	667,202	172,352	*43	*1,192	*408	—	—	—
\$30,000 under \$50,000 .....	104,730	3,909,515	1,062,950	28,649	1,242,401	397,486	**377	**16,612	**7,315
\$50,000 under \$100,000 .....	18,123	1,129,163	311,523	44,839	2,975,839	1,031,889	9,978	770,649	333,099
\$100,000 under \$200,000 .....	1,441	182,711	50,982	6,451	823,682	293,774	7,076	932,790	413,042
\$200,000 or more .....	341	144,905	40,048	1,251	507,673	181,791	1,885	718,696	322,892
<b>50 under 70 percent</b>									
<b>70 under 100 percent</b>									
<b>100 percent or more</b>									
<b>All Returns</b>									
Total .....	17,385	6,286,876	3,594,772	1,968	712,396	537,106	12,023	—448,257	150,187
No adjusted gross income .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*218	*724	*435	*6	*27	*23	7,117	—508,049	50,381
\$5,000 under \$10,000 .....	*59	*525	*303	*73	*574	*438	1,160	1,920	5,531
\$10,000 under \$15,000 .....	*176	*2,286	*1,440	*58	*592	*489	3,241	28,404	42,125
\$15,000 under \$20,000 .....	*25	*458	*303	*133	*2,313	*2,075	103	1,213	2,093
\$20,000 under \$30,000 .....	216	5,147	2,965	122	3,105	2,586	51	889	2,107
\$30,000 under \$50,000 .....	296	11,041	5,974	702	22,945	18,030	56	1,437	2,773
\$50,000 under \$100,000 .....	772	59,938	33,371	223	18,514	14,682	62	2,479	4,958
\$100,000 under \$200,000 .....	4,319	658,117	352,655	129	19,099	16,045	161	11,905	18,701
\$200,000 or more .....	11,304	5,548,642	3,197,326	522	645,228	482,738	48	6,390	8,001
<b>Joint Returns</b>									
Total .....	12,223	4,768,286	2,721,335	1,499	524,233	396,586	8,240	—418,100	95,680
No adjusted gross income .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*83	*187	*118	*6	*27	*23	6,553	—448,444	43,470
\$5,000 under \$10,000 .....	*46	*410	*238	*28	*238	*175	984	1,885	4,950
\$10,000 under \$15,000 .....	*171	*2,233	*1,413	*58	*592	*489	289	2,360	4,054
\$15,000 under \$20,000 .....	*25	*458	*303	*133	*2,313	*2,075	81	962	1,722
\$20,000 under \$30,000 .....	*79	*2,220	*1,310	114	2,929	2,440	35	634	1,641
\$30,000 under \$50,000 .....	296	11,041	5,974	553	17,877	14,402	49	1,241	2,198
\$50,000 under \$100,000 .....	620	46,718	26,116	131	10,250	8,426	52	2,120	4,174
\$100,000 under \$200,000 .....	1,991	324,193	172,056	117	17,580	14,732	152	11,180	16,584
\$200,000 or more .....	8,912	4,380,827	2,513,808	359	472,427	353,820	24	3,535	4,449
<b>Nonjoint Returns</b>									
Total .....	5,162	1,518,590	873,437	469	188,164	140,523	3,783	—28,157	54,506
No adjusted gross income .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*135	*537	*318	—	—	—	564	—59,605	6,910
\$5,000 under \$10,000 .....	*13	*115	*65	*45	*335	*263	*176	*34	*581
\$10,000 under \$15,000 .....	*5	*53	*27	—	—	—	2,952	*26,044	*38,072
\$15,000 under \$20,000 .....	—	—	—	—	—	—	*22	*251	*371
\$20,000 under \$30,000 .....	*137	*2,927	*1,655	*8	*176	*146	*16	*255	*466
\$30,000 under \$50,000 .....	—	—	—	*149	*5,069	*3,628	*7	*196	*575
\$50,000 under \$100,000 .....	152	13,219	7,255	*92	*8,264	*6,256	*10	*359	*785
\$100,000 under \$200,000 .....	2,328	333,924	180,599	*12	*1,520	*1,312	9	725	2,117
\$200,000 or more .....	2,392	1,167,815	683,518	163	172,800	128,917	*24	*2,855	*3,552
							3	727	1,078

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding



Table 3.12—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Income tax before credits			Total		General tax credit		Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly	
	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)											
All returns, total	68,694,798	172,111,689	68,684,434	13,637,761	68,683,564	9,524,028	2,874,885	521,275	1,670,991	145,581	793,450	167,591	
Under \$2,000	83,926	6,276	80,805	2,390	80,760	2,388	—	—	—	—	—	—	
\$2,000 under \$4,000	3,382,184	254,605	3,379,256	102,441	3,378,478	99,941	—	—	4,848	403	6,267	257	
\$4,000 under \$6,000	6,751,512	1,790,013	6,750,250	102,441	6,750,250	338,119	45,356	5,961	453,551	50,976	145,747	20,990	
\$6,000 under \$8,000	7,612,412	3,791,921	7,609,468	819,010	7,609,468	633,712	131,395	18,623	1,212,592	94,202	195,837	39,279	
\$8,000 under \$10,000	6,913,341	5,493,926	6,913,541	937,738	6,913,495	807,085	152,995	28,257	—	—	143,704	29,598	
\$10,000 under \$12,000	6,064,335	6,747,124	6,064,335	1,015,429	6,064,335	860,285	37,500	225,366	—	—	127,567	24,882	
\$12,000 under \$14,000	5,671,216	8,382,970	5,671,216	1,080,246	5,671,216	929,314	239,899	38,938	—	—	57,085	14,058	
\$14,000 under \$16,000	5,060,458	9,170,612	5,060,458	1,074,423	5,060,458	891,692	230,584	35,928	—	—	35,075	11,064	
\$16,000 under \$18,000	4,731,878	10,208,789	4,731,878	1,016,831	4,731,878	854,177	270,286	43,630	—	—	4,162	1,059	
\$18,000 under \$20,000	10,371,235	14,114,728	10,371,235	1,414,728	10,371,235	1,144,728	256,478	40,769	—	—	13,369	4,687	
\$20,000 under \$25,000	7,762,999	24,863,776	7,762,999	1,853,091	7,762,999	1,417,225	611,024	109,251	—	—	27,576	10,379	
\$25,000 under \$30,000	4,349,789	18,873,479	4,349,788	1,134,871	4,349,788	799,879	368,413	76,542	Not applicable	Not applicable	16,492	5,972	
\$30,000 under \$50,000	4,778,915	32,999,211	4,778,898	1,658,156	4,778,898	878,778	301,521	71,113	—	—	8,658	2,793	
\$50,000 under \$100,000	20,017,917	1,138,890	20,017,917	831,991	20,017,917	210,593	37,419	12,064	—	—	1,187	368	
\$100,000 under \$200,000	224,691	1,388,890	224,691	390,828	224,691	41,808	3,899	1,492	—	—	60	5	
\$200,000 under \$500,000	46,257	5,359,048	46,257	178,137	46,257	394	180	958	—	—	16	2	
\$500,000 under \$1,000,000	5,207	1,577,699	5,207	52,119	5,206	37	19	9	—	—	4	1	
\$1,000,000 or more	1,770	1,759,102	1,769	39,093	1,769	323	19	9	—	—	—	—	
Taxable returns, total	64,382,274	171,064,635	64,351,910	12,590,726	64,351,349	9,223,386	2,752,421	502,933	974,899	86,132	655,825	142,718	
Under \$2,000	58,223	5,815	55,102	1,928	55,061	1,927	—	—	—	—	—	—	
\$2,000 under \$4,000	2,222,188	232,106	2,219,260	79,942	2,218,787	78,631	—	—	473	148	3,332	163	
\$4,000 under \$6,000	5,535,098	1,662,696	5,533,836	300,567	5,533,836	269,068	92	13	72,576	14,513	79,760	10,615	
\$6,000 under \$8,000	6,432,145	3,635,652	6,429,201	662,741	6,429,201	529,854	89,757	12,767	901,850	71,470	158,190	32,740	
\$8,000 under \$10,000	6,563,283	5,405,847	6,563,193	849,659	6,563,147	766,753	141,807	26,100	—	—	117,460	22,153	
\$10,000 under \$12,000	5,933,688	6,688,292	5,933,688	956,597	5,933,688	841,315	214,185	35,806	—	—	122,889	23,571	
\$12,000 under \$14,000	5,593,482	8,328,208	5,593,482	1,025,484	5,593,482	916,089	234,614	37,844	—	—	56,979	14,047	
\$14,000 under \$16,000	5,011,310	10,136,231	5,011,310	1,102,043	5,011,310	883,725	229,736	35,788	—	—	35,047	11,059	
\$16,000 under \$18,000	4,696,621	10,134,532	4,696,621	964,574	4,696,621	848,032	269,748	43,517	—	—	14,796	4,162	
\$18,000 under \$20,000	4,087,724	10,319,405	4,087,724	869,254	4,087,724	744,326	252,648	39,900	—	—	13,369	4,687	
\$20,000 under \$25,000	7,726,162	24,802,722	7,726,162	1,772,037	7,726,162	1,410,741	609,894	108,008	—	—	27,576	10,379	
\$25,000 under \$30,000	4,332,919	18,817,668	4,332,918	1,079,060	4,332,918	796,869	367,617	78,416	Not applicable	Not applicable	16,492	5,972	
\$30,000 under \$50,000	32,868,139	4,758,483	32,868,139	1,527,084	4,758,483	874,945	300,817	71,023	—	—	8,658	2,793	
\$50,000 under \$100,000	1,133,485	19,937,782	1,133,485	851,856	1,133,485	209,559	37,374	12,051	—	—	1,197	368	
\$100,000 under \$200,000	224,241	10,406,647	224,241	373,509	224,241	41,724	3,682	1,492	—	—	60	5	
\$200,000 under \$500,000	5,425	6,931,790	5,425	225,238	5,425	9,504	199	16	—	—	16	2	
\$500,000 under \$1,000,000	1,770	1,759,102	1,769	39,093	1,769	323	19	9	—	—	4	1	
\$1,000,000 or more	64,382,274	171,064,635	64,351,910	12,590,726	64,351,349	9,223,386	2,752,421	502,933	974,899	86,132	655,825	142,718	
Total nontaxable returns	4,332,524	1,047,034	4,332,524	1,047,034	4,332,215	300,642	122,464	18,342	696,092	59,449	137,625	24,873	
All returns, summary	73,027,322	173,158,719	73,018,961	13,637,761	73,018,036	10,524,670	2,996,349	539,617	1,767,083	205,030	931,075	192,464	
Under \$5,000	9,168,812	916,812	9,164,002	262,766	9,163,179	240,211	5,191	665	—	—	50,095	2,983	
\$5,000 under \$10,000	18,023,568	10,419,929	18,019,318	2,026,697	18,019,318	1,641,034	324,555	52,175	—	—	441,460	86,235	
\$10,000 under \$15,000	14,247,305	19,442,234	14,247,305	2,617,009	14,247,305	1,247,305	564,655	91,338	—	—	208,168	45,438	
\$15,000 under \$20,000	11,395,310	25,438,435	11,395,310	2,493,004	11,395,310	2,057,341	857,958	105,426	—	—	39,724	13,415	
\$20,000 or more	18,308,518	115,894,198	18,308,499	6,238,286	18,308,498	3,358,116	1,322,526	271,671	—	—	54,003	19,521	

Footnotes at end of table.



Table 3.12—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax credits—Continued										Income tax after credits	
	Investment credit		Foreign tax credit		Contributions to candidates credit		Work incentive (WIN) credit		New jobs credit		Other tax credits	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
<b>All returns, total</b>	<b>3,435,344</b>	<b>2,060,152</b>	<b>240,874</b>	<b>451,033</b>	<b>2,602,391</b>	<b>73,666</b>	<b>15,785</b>	<b>8,144</b>	<b>412,200</b>	<b>683,671</b>	<b>7,694</b>	<b>2,620</b>
Under \$2,000	5	1,015	—	—	40	810	—	—	—	—	—	—
\$2,000 under \$4,000	25,242	9,128	—	—	40,310	2,969	—	—	—	—	—	—
\$4,000 under \$6,000	78,741	25,720	7,283	990	138,584	3,954	46	—	—	—	—	—
\$6,000 under \$8,000	169,332	58,332	4,809	2,803	289,381	8,374	632	34	—	—	—	—
\$8,000 under \$10,000	257,546	88,332	4,371	8,967	403,405	13,405	200	218	—	—	—	—
\$10,000 under \$12,000	236,156	68,332	11,623	8,967	392,405	13,405	632	218	—	—	—	—
\$12,000 under \$14,000	231,241	78,431	10,978	15,737	300,336	5,657	—	—	—	—	—	—
\$14,000 under \$16,000	216,763	98,611	14,990	15,737	211,345	5,571	370	96	—	—	—	—
\$16,000 under \$18,000	228,280	88,140	11,189	5,572	208,035	6,264	1,985	175	—	—	—	—
\$18,000 under \$20,000	222,448	97,114	8,369	8,255	178,508	5,491	2,203	266	—	—	—	—
\$20,000 under \$25,000	404,425	212,677	15,821	42,601	361,992	11,081	942	932	—	—	—	—
\$25,000 under \$30,000	304,807	183,453	22,555	5,762	244,132	7,662	2,584	1,332	—	—	—	—
\$30,000 under \$50,000	585,976	419,642	58,357	102,102	371,810	11,496	3,658	1,433	—	—	—	—
\$50,000 under \$100,000	343,789	238,381	46,179	119,078	200,591	2,666	1,905	721	—	—	—	—
\$100,000 under \$200,000	34,716	185,535	17,088	69,248	8,074	290	443	2,421	—	—	—	—
\$200,000 under \$500,000	24,270	95,180	5,783	32,420	954	39	143	374	—	—	—	—
\$500,000 under \$1,000,000	3,050	27,442	1,025	16,203	31	4	14	16	—	—	—	—
\$1,000,000 or more	1,157	25,151	454	10,412	21	1	8	50	—	—	—	—
<b>Taxable returns, total</b>	<b>2,938,381</b>	<b>1,607,674</b>	<b>227,801</b>	<b>388,944</b>	<b>2,570,473</b>	<b>73,086</b>	<b>14,982</b>	<b>6,973</b>	<b>346,598</b>	<b>556,970</b>	<b>7,283</b>	<b>1,910</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total non-taxable returns</b>	<b>496,963</b>	<b>452,478</b>	<b>13,074</b>	<b>62,089</b>	<b>31,918</b>	<b>500</b>	<b>803</b>	<b>1,171</b>	<b>65,602</b>	<b>126,701</b>	<b>411</b>	<b>709</b>
<b>All returns, summary</b>	<b>3,435,344</b>	<b>2,060,152</b>	<b>240,874</b>	<b>451,033</b>	<b>2,602,391</b>	<b>73,666</b>	<b>15,785</b>	<b>8,144</b>	<b>412,200</b>	<b>683,671</b>	<b>7,694</b>	<b>2,620</b>
Under \$5,000	53,247	3,966	—	—	100,970	1,996	—	—	—	—	—	—
\$5,000 under \$10,000	476,619	89,598	—	—	433,118	9,412	—	—	—	—	—	—
\$10,000 under \$15,000	568,292	195,549	29,540	17,448	504,619	14,529	632	218	—	—	—	—
\$15,000 under \$20,000	566,596	237,609	26,155	26,155	486,010	14,292	4,558	537	—	—	—	—
\$20,000 or more	1,770,590	1,535,761	167,262	399,234	1,077,674	33,438	9,697	7,279	—	—	—	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\* Less than \$500.

NOTE: Detail may not add to total because of rounding.



**Table 3.13—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns			Adjusted gross income less deficit	Earned income		
	Total	Joint returns	Heads of households returns		Total	Salaries and wages	
						Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total .....	5,826,938	2,858,601	2,493,349	25,889,379	26,156,503	5,213,155	24,221,746
No adjusted gross income .....	43,702	42,663	981	—551,686	117,001	16,573	49,020
\$1 under \$2,000 .....	732,090	263,688	388,214	877,450	912,176	673,756	892,028
\$2,000 under \$4,000 .....	1,261,005	567,411	615,044	3,778,415	3,706,661	1,159,115	3,458,688
\$4,000 under \$6,000 .....	1,650,473	838,778	750,649	8,308,897	8,159,458	1,536,382	7,502,632
\$6,000 under \$8,000 .....	1,939,668	1,146,061	738,461	13,476,304	13,261,207	1,827,329	12,319,377

Size of adjusted gross income	Earned income—Continued				Earned income credit	
	Self-employment income (net)		Disability income exclusion		Before phaseout	After phaseout
	Number of returns	Amount	Number of returns	Amount		
	(8)	(9)	(10)	(11)	(12)	(13)
Total .....	837,408	2,005,454	*16,869	*70,697	2,613,138	1,126,555
No adjusted gross income .....	41,269	67,980	—	—	11,686	7,705
\$1 under \$2,000 .....	102,727	54,917	*7,102	*34,769	90,863	88,375
\$2,000 under \$4,000 .....	182,793	262,772	*2,846	*14,799	370,136	363,555
\$4,000 under \$6,000 .....	247,760	656,825	—	—	815,183	469,255
\$6,000 under \$8,000 .....	262,859	962,959	*6,921	*21,129	1,325,269	197,664

Size of adjusted gross income	Earned income credit—Continued					
	After phaseout—Continued					
	Used to offset income tax before credits		Used to offset all other taxes		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)
Total .....	1,670,991	145,581	664,554	106,389	4,344,004	874,585
No adjusted gross income .....	—	—	40,742	5,393	33,464	2,312
\$1 under \$2,000 .....	—	—	80,266	8,158	726,483	80,217
\$2,000 under \$4,000 .....	*4,848	*403	153,237	29,652	1,252,811	333,501
\$4,000 under \$6,000 .....	453,551	50,976	208,920	46,232	1,454,987	372,047
\$6,000 under \$8,000 .....	1,212,592	94,202	181,389	16,954	876,259	86,507

Size of adjusted gross income	Earned income credit—Continued		Income tax before credits		Income tax after credits	
	After phaseout—Continued					
	Returns with wholly refundable earned income credit					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)
Total .....	3,327,210	757,991	2,478,765	579,685	974,899	202,498
No adjusted gross income .....	2,960	500	—	—	—	—
\$1 under \$2,000 .....	651,824	75,915	—	—	—	—
\$2,000 under \$4,000 .....	1,103,914	318,607	81,259	1,948	*473	*7
\$4,000 under \$6,000 .....	999,203	292,923	739,162	110,796	72,576	6,824
\$6,000 under \$8,000 .....	569,309	70,047	1,658,344	466,944	901,850	195,667

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.



**Table 3.14—Returns With Child Care Expenses: Expenses, Limitations, and Credit, by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total		Expenses incurred in 1977							
	Number of returns	Total expenses <sup>1</sup>	Number of returns	Total expenses	Qualifying individual limitation		Earned income limitation			
							Earned income <sup>2</sup>		Expenses limited to earned income <sup>4</sup>	
					Number of qualifying individuals	Maximum qualifying expenses <sup>3</sup>	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total .....	2,926,659	2,746,041	2,923,007	2,727,622	4,379,783	2,686,884	2,910,679	21,829,560	2,910,679	2,658,494
Under \$5,000 .....	20,013	27,275	20,013	26,648	34,136	17,227	16,057	46,956	16,057	9,905
\$5,000 under \$10,000 .....	346,401	293,805	346,401	292,045	464,295	291,853	346,330	2,107,007	346,330	291,639
\$10,000 under \$15,000 .....	566,798	469,933	566,798	468,412	833,502	466,680	566,334	3,534,061	566,334	462,181
\$15,000 under \$20,000 .....	663,594	544,159	661,663	540,740	970,652	538,667	657,801	4,124,441	657,801	532,789
\$20,000 under \$25,000 .....	612,302	548,379	612,302	545,314	939,395	543,437	611,653	4,588,598	611,653	542,133
\$25,000 under \$30,000 .....	371,613	409,307	370,016	404,577	585,807	398,914	367,565	3,197,963	367,565	393,257
\$30,000 under \$50,000 .....	304,127	370,449	304,003	367,194	480,873	359,551	303,266	3,471,909	303,266	357,160
\$50,000 under \$100,000 .....	37,844	71,265	37,644	71,223	63,386	61,841	37,515	627,199	37,515	60,912
\$100,000 under \$200,000 .....	3,699	9,715	3,699	9,715	6,813	7,622	3,699	100,653	3,699	7,462
\$200,000 under \$500,000 .....	407	1,384	407	1,384	823	932	402	14,635	402	910
\$500,000 under \$1,000,000 .....	41	241	41	241	69	112	38	6,745	38	99
\$1,000,000 or more .....	20	128	20	128	32	48	19	9,394	19	47

Size of adjusted gross income	Expenses incurred in 1977—Continued				1976 expenses eligible for 1977 credit <sup>5</sup>		Allowable child care credit for 1977		
	Expenses deferred until 1978 <sup>6</sup>		Expenses eligible for 1977 credit		Number of returns	Total expenses	Number of returns	Total allowable expenses	Child care credit
	Number of returns	Amount	Number of returns	Amount					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total .....	54,821	24,081	2,890,256	2,634,413	27,883	18,419	2,910,142	2,652,833	521,275
Under \$5,000 .....	*578	*27	16,001	9,878	*473	*627	16,001	10,505	665
\$5,000 under \$10,000 .....	*4,577	*2,005	342,569	289,634	*3,846	*1,760	346,376	291,394	52,175
\$10,000 under \$15,000 .....	11,018	1,035	565,754	461,146	*2,617	*1,520	566,437	462,666	91,338
\$15,000 under \$20,000 .....	14,681	7,577	652,440	525,212	7,521	3,419	658,466	528,631	105,426
\$20,000 under \$25,000 .....	11,384	3,057	606,188	539,077	*6,122	*3,066	611,222	542,142	108,251
\$25,000 under \$30,000 .....	*5,619	*5,042	365,719	388,215	*4,544	*4,730	368,418	392,945	78,542
\$30,000 under \$50,000 .....	6,101	4,701	300,032	352,459	2,610	3,255	301,654	355,714	71,113
\$50,000 under \$100,000 .....	848	625	37,404	60,287	*150	*42	37,419	60,330	12,064
\$100,000 under \$200,000 .....	*6	*1	3,699	7,461	—	—	3,699	7,461	1,492
\$200,000 under \$500,000 .....	**9	**11	394	903	—	—	394	903	180
\$500,000 under \$1,000,000 .....	**	**	37	95	—	—	37	95	19
\$1,000,000 or more .....	—	—	19	47	—	—	19	47	9

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Includes expenses incurred in 1976, but paid in 1977, as well as expenses incurred in 1977, but paid in 1978.

\*\$2,000 on returns with one qualifying individual, \$4,000 on returns with two or more qualifying individuals, limited to actual expenses incurred.

\*In the case of joint returns, the lesser of the husband's or the wife's earned income.

\*The lesser of maximum qualifying expenses (column 6) or earned income (column 8).

\*Expenses incurred in 1977 but paid in 1978.

\*Expenses incurred in 1976, but paid in 1977.

NOTE: Detail may not add to total because of rounding.



**Table 3.15—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		One-half net long-term capital gains in excess of short-term capital losses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total .....	494,727	34,680,542	312,022	12,605,260	156,063	1,512,826	75,885	-1,121,546	435,062	12,797,048
No adjusted gross income .....	12,576	-1,587,321	6,584	234,229	6,029	-237,549	4,410	-338,867	10,490	539,426
\$1 under \$10,000 .....	15,034	90,326	8,501	114,308	8,053	-26,784	5,398	-131,143	13,794	244,733
\$10,000 under \$15,000 .....	15,205	197,296	9,096	94,820	8,551	-22,512	3,547	-50,196	10,959	165,654
\$15,000 under \$20,000 .....	26,860	471,422	12,987	137,781	12,471	-19,002	5,475	-21,952	24,504	305,435
\$20,000 under \$30,000 .....	85,645	2,151,916	42,571	617,752	20,379	72,370	15,428	-76,046	79,077	1,097,554
\$30,000 under \$50,000 .....	125,522	4,971,945	79,348	1,763,975	38,187	217,717	14,651	-127,205	113,065	2,165,470
\$50,000 under \$100,000 .....	128,486	9,005,267	87,833	3,541,640	37,945	607,153	16,328	-156,061	111,416	2,691,778
\$100,000 under \$200,000 .....	58,734	7,995,431	44,380	3,246,432	16,379	431,367	7,008	-92,635	49,269	1,919,171
\$200,000 under \$500,000 .....	21,831	6,233,897	16,971	2,059,598	6,446	241,810	2,844	-79,275	18,367	1,677,319
\$500,000 under \$1,000,000 .....	3,460	2,311,496	2,660	486,396	1,146	64,078	554	-25,249	2,931	775,241
\$1,000,000 or more .....	1,374	2,838,868	1,091	308,329	477	184,179	242	-22,916	1,190	1,215,267

Size of adjusted gross income	Sales of capital assets, net gain		Dividends in adjusted gross income		Interest received		Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total .....	468,123	13,189,141	271,830	5,228,117	468,702	4,020,293	231,541	-20,401	52,903	1,007,728
No adjusted gross income .....	10,813	580,293	6,309	122,235	11,458	144,816	5,687	-114,606	1,610	3,827
\$1 under \$10,000 .....	14,472	250,534	5,928	26,360	11,656	59,949	7,178	-54,434	1,138	-602
\$10,000 under \$15,000 .....	13,742	173,556	4,333	21,758	13,999	30,022	4,657	-4,719	875	3,448
\$15,000 under \$20,000 .....	25,389	309,717	5,945	16,202	25,963	95,457	12,961	-27,464	1,432	29,388
\$20,000 under \$30,000 .....	81,868	1,111,434	34,775	72,558	79,910	380,067	39,816	15,539	6,738	61,794
\$30,000 under \$50,000 .....	120,249	2,200,946	60,031	362,028	117,323	633,761	55,099	-88,467	9,801	79,686
\$50,000 under \$100,000 .....	120,977	2,779,504	84,366	951,173	125,229	1,067,913	63,913	65,750	15,743	229,917
\$100,000 under \$200,000 .....	55,055	1,989,202	46,551	1,099,229	57,040	769,067	28,820	90,664	9,931	219,344
\$200,000 under \$500,000 .....	20,877	1,748,803	19,144	1,253,461	21,377	516,552	10,873	83,100	4,383	178,142
\$500,000 under \$1,000,000 .....	3,354	808,781	3,150	591,313	3,390	160,936	1,790	8,255	890	92,576
\$1,000,000 or more .....	1,327	1,236,371	1,298	711,803	1,359	161,752	747	5,982	362	110,204

Size of adjusted gross income	Itemized deductions									
	Total		Contributions deduction		Interest paid deduction		Taxes paid deduction		Miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Total .....	374,195	8,133,798	356,472	2,016,433	310,240	2,308,098	373,399	2,744,265	301,038	675,881
No adjusted gross income .....	—	—	—	—	—	—	—	—	—	—
\$1 under \$10,000 .....	7,552	80,842	6,666	5,219	7,343	43,329	7,551	15,044	4,844	5,301
\$10,000 under \$15,000 .....	7,245	74,548	6,845	7,168	6,862	25,465	7,244	26,270	5,272	3,941
\$15,000 under \$20,000 .....	13,970	94,694	11,216	10,079	11,593	41,506	13,965	27,355	9,097	4,551
\$20,000 under \$30,000 .....	50,250	363,864	47,869	50,453	42,602	112,546	50,228	136,405	38,257	21,077
\$30,000 under \$50,000 .....	95,163	1,008,919	90,131	148,643	77,788	324,606	94,570	359,573	76,646	76,071
\$50,000 under \$100,000 .....	117,155	1,963,869	113,120	354,090	95,123	626,882	117,019	704,150	95,646	170,006
\$100,000 under \$200,000 .....	56,548	1,756,956	54,868	418,144	47,105	514,982	56,537	624,754	47,826	143,631
\$200,000 under \$500,000 .....	21,533	1,450,200	21,066	450,892	17,818	363,862	21,509	472,620	19,127	134,732
\$500,000 under \$1,000,000 .....	3,416	589,839	3,356	226,134	2,859	133,679	3,415	170,541	3,077	52,435
\$1,000,000 or more .....	1,363	750,067	1,335	345,611	1,147	121,239	1,361	207,553	1,246	64,134

Footnotes at end of table.



**Table 3.15—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with no taxable income	Income subject to tax <sup>1</sup>		Income tax before credits		Income tax after credits		Computation of additional tax for tax preferences			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Tax preferences			
								Total	Itemized deductions tax preference		
									Number of returns	Amount	
		(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total</b> .....		<b>24,380</b>	<b>470,347</b>	<b>28,230,803</b>	<b>464,794</b>	<b>11,247,205</b>	<b>445,983</b>	<b>10,713,705</b>	<b>15,941,081</b>	<b>31,695</b>	<b>411,092</b>
No adjusted gross income .....	12,576	—	—	—	*185	*646	*184	*646	*739,110	357	9,229
\$1 under \$10,000 .....	7,029	8,005	27,318	4,058	1,407	1,955	577	289,850	5,287	13,579	13,579
\$10,000 under \$15,000 .....	1,489	13,716	122,116	13,559	14,111	10,335	9,704	250,743	2,322	14,493	14,493
\$15,000 under \$20,000 .....	388	26,472	364,201	26,139	54,561	23,024	44,011	368,381	1,225	6,547	6,547
\$20,000 under \$30,000 .....	743	84,902	1,761,712	84,470	325,275	81,071	292,332	1,273,880	5,221	23,474	23,474
\$30,000 under \$50,000 .....	945	124,577	3,965,586	124,020	914,774	120,175	826,989	2,456,506	6,015	44,369	44,369
\$50,000 under \$100,000 .....	745	127,741	7,100,598	127,524	2,296,864	125,093	2,173,627	3,374,448	5,943	80,817	80,817
\$100,000 under \$200,000 .....	322	58,412	6,267,677	58,325	2,706,215	57,763	2,586,209	2,544,094	3,340	67,253	67,253
\$200,000 under \$500,000 .....	104	21,727	4,798,554	21,718	2,524,996	21,598	2,435,547	2,205,177	1,507	64,821	64,821
\$500,000 under \$1,000,000 .....	24	3,436	1,725,527	3,436	1,034,238	3,408	1,000,131	988,762	336	37,140	37,140
\$1,000,000 or more .....	15	1,359	2,097,513	1,360	1,374,120	1,357	1,343,931	1,450,130	142	49,370	49,370

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued									
	Tax preferences—Continued									
	Accelerated depreciation						Total amortization		Stock options	
	Low-income rental housing		Other real property		Personal property subject to a lease					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>Total</b> .....	<b>9,893</b>	<b>89,810</b>	<b>69,428</b>	<b>392,279</b>	<b>12,494</b>	<b>94,296</b>	<b>79</b>	<b>209</b>	<b>9,988</b>	<b>206,384</b>
No adjusted gross income .....	211	4,767	3,463	56,893	452	7,074	**	**	*12	*92
\$1 under \$10,000 .....	*204	*2,874	1,072	9,077	*57	*1,216	—	—	—	—
\$10,000 under \$15,000 .....	*276	*2,233	485	1,958	*6	*249	—	—	—	—
\$15,000 under \$20,000 .....	*86	*1,297	1,460	10,901	80	1,773	—	—	*20	*164
\$20,000 under \$30,000 .....	2,114	11,235	4,032	10,953	1,003	7,670	**20	**51	*1,834	*21,765
\$30,000 under \$50,000 .....	1,033	11,290	12,597	40,683	2,226	10,262	—	—	3,371	37,070
\$50,000 under \$100,000 .....	2,918	19,584	22,220	82,214	3,839	23,360	**	**	2,566	70,767
\$100,000 under \$200,000 .....	1,890	19,518	15,506	81,459	3,330	20,655	*45	*117	1,715	42,853
\$200,000 under \$500,000 .....	788	11,018	6,942	64,670	1,200	14,678	*10	*19	427	30,577
\$500,000 under \$1,000,000 .....	122	2,716	1,164	18,148	206	4,758	**4	**22	29	1,740
\$1,000,000 or more .....	51	3,078	487	15,325	95	2,599	**	**	14	1,337

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued									
	Tax preferences—Continued									
	Bad debt reserves		Depletion		Capital gains		Intangible drilling costs		Type not reported	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>Total</b> .....	<b>80</b>	<b>50</b>	<b>68,559</b>	<b>1,077,222</b>	<b>431,120</b>	<b>12,734,670</b>	<b>39,282</b>	<b>763,752</b>	<b>12,613</b>	<b>171,537</b>
No adjusted gross income .....	—	—	1,601	18,373	10,348	531,635	1,668	96,224	828	14,818
\$1 under \$10,000 .....	—	—	1,482	8,281	13,784	236,145	708	14,528	*441	*4,150
\$10,000 under \$15,000 .....	—	—	2,912	18,718	10,840	169,190	2,317	30,527	*1,313	*13,375
\$15,000 under \$20,000 .....	—	—	3,563	11,627	23,980	303,486	2,792	16,769	*1,540	*15,817
\$20,000 under \$30,000 .....	—	—	7,487	37,585	78,368	1,095,886	2,392	24,156	3,712	41,110
\$30,000 under \$50,000 .....	—	—	8,464	65,159	112,559	2,167,576	4,895	51,860	1,238	28,237
\$50,000 under \$100,000 .....	*56	*1	19,831	216,266	110,255	2,679,989	11,857	173,106	2,318	28,344
\$100,000 under \$200,000 .....	*18	*13	14,140	228,673	48,649	1,911,117	7,696	156,924	885	15,512
\$200,000 under \$500,000 .....	*6	*36	7,052	227,688	18,237	1,667,451	3,902	118,620	284	5,599
\$500,000 under \$1,000,000 .....	—	—	1,384	109,703	2,916	772,603	728	39,336	35	2,618
\$1,000,000 or more .....	—	—	643	135,148	1,184	1,199,592	327	41,703	19	1,965

Footnotes at end of table.



**Table 3.15—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued									
	Recomputed tax preference income		Exclusion							
			Total		Standard exclusion		Exclusion due to—			
	Number of returns	Amount					All taxes		Income tax after credits	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Total</b> .....	<b>493,434</b>	<b>15,725,711</b>	<b>493,434</b>	<b>6,715,818</b>	<b>376,301</b>	<b>3,535,801</b>	<b>117,279</b>	<b>3,180,017</b>	<b>53,718</b>	<b>1,296,526</b>
No adjusted gross income .....	11,741	564,534	11,741	119,482	11,722	119,072	24	410	—	—
\$1 under \$10,000 .....	14,635	279,576	14,635	136,675	14,633	136,600	*7	*74	*5	*2
\$10,000 under \$15,000 .....	15,205	247,540	15,205	147,768	15,205	147,768	—	—	—	—
\$15,000 under \$20,000 .....	26,860	366,684	26,860	242,042	26,860	242,026	*133	*16	—	—
\$20,000 under \$30,000 .....	85,645	1,270,513	85,645	815,012	85,640	814,954	*5	*58	—	—
\$30,000 under \$50,000 .....	125,466	2,448,979	125,466	1,167,624	125,322	1,166,431	*144	*1,193	*10	*16
\$50,000 under \$100,000 .....	128,484	3,366,235	128,484	1,308,453	87,709	826,348	40,775	482,105	12,217	115,791
\$100,000 under \$200,000 .....	58,734	2,542,082	58,734	1,059,102	7,851	70,247	50,883	988,855	26,045	422,679
\$200,000 under \$500,000 .....	21,830	2,203,309	21,830	860,438	1,198	10,866	20,633	849,571	12,709	401,562
\$500,000 under \$1,000,000 .....	3,460	987,562	3,460	356,154	127	1,193	3,335	354,961	1,972	147,893
\$1,000,000 or more .....	1,374	1,448,696	1,374	503,069	34	296	1,340	502,773	760	208,585

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued									
	Tax preferences subject to tax		Tentative tax on preferences		Net operating loss eligible for carryover		Net operating loss credit		Net tentative tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total</b> .....	<b>410,974</b>	<b>9,009,856</b>	<b>409,772</b>	<b>1,351,187</b>	<b>7,256</b>	<b>748,026</b>	<b>6,908</b>	<b>23,777</b>	<b>405,921</b>	<b>1,327,416</b>
No adjusted gross income .....	10,357	445,052	9,688	66,742	3,680	682,691	3,370	19,130	6,839	47,613
\$1 under \$10,000 .....	12,943	142,902	12,943	21,373	*1,041	*14,506	*1,036	*1,311	12,279	20,061
\$10,000 under \$15,000 .....	14,160	99,772	14,121	14,961	*55	*586	*55	*73	14,094	14,886
\$15,000 under \$20,000 .....	21,764	124,642	21,505	18,664	*136	*9,568	*136	*569	21,395	18,096
\$20,000 under \$30,000 .....	76,176	455,501	76,171	68,289	*255	*8,267	*255	*11	76,165	68,276
\$30,000 under \$50,000 .....	113,527	1,281,355	113,527	192,150	1,357	7,484	1,357	865	113,526	191,286
\$50,000 under \$100,000 .....	111,147	2,057,765	110,917	308,609	578	10,808	564	1,232	110,775	307,377
\$100,000 under \$200,000 .....	36,644	1,482,966	36,644	222,427	131	8,751	114	334	36,603	222,092
\$200,000 under \$500,000 .....	11,371	1,342,867	11,371	201,418	*16	*2,000	*15	*130	11,360	201,288
\$500,000 under \$1,000,000 .....	1,986	631,407	1,986	94,710	3	459	3	69	1,986	94,641
\$1,000,000 or more .....	899	945,627	899	141,844	4	905	3	52	899	141,791

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued									
	Additional tax for tax preferences deferred from prior years		Tentative tax for tax preferences before credits		Unused tax credits		Additional tax for tax preferences			
							Reported on Form 4625		Reported on Form 1040	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>Total</b> .....	<b>1,586</b>	<b>13,586</b>	<b>406,251</b>	<b>1,340,996</b>	<b>5,135</b>	<b>1,374</b>	<b>405,692</b>	<b>1,339,622</b>	<b>399,487</b>	<b>1,322,911</b>
No adjusted gross income .....	409	4,340	6,981	51,953	685	56	6,976	51,897	6,941	49,721
\$1 under \$10,000 .....	*157	*1,258	12,279	21,318	1,198	103	11,881	21,215	10,825	19,831
\$10,000 under \$15,000 .....	**	**	14,094	14,889	*25	*3	14,094	14,886	14,094	14,886
\$15,000 under \$20,000 .....	*149	*510	21,395	18,604	110	12	21,368	18,592	21,099	18,096
\$20,000 under \$30,000 .....	*199	*580	76,165	68,858	775	21	76,165	68,837	74,050	68,891
\$30,000 under \$50,000 .....	*73	*88	113,598	191,373	1,480	997	113,476	190,376	112,064	188,931
\$50,000 under \$100,000 .....	337	940	110,841	308,317	578	16	110,841	308,301	109,688	305,361
\$100,000 under \$200,000 .....	170	1,185	36,637	223,278	198	12	36,636	223,266	36,469	220,541
\$200,000 under \$500,000 .....	68	1,093	11,375	202,380	64	146	11,370	202,234	11,370	201,301
\$500,000 under \$1,000,000 .....	18	527	1,987	95,168	18	6	1,986	95,162	1,987	94,901
\$1,000,000 or more .....	6	3,066	899	144,858	6	1	899	144,857	900	142,431

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\* Includes zero bracket amount.

\* Less than \$500.

NOTE: Detail may not add to total because of rounding.



[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns (number)	Total tax liability		Total income tax					Additional tax for tax preferences					Total		All other taxes	
		Total tax liability		Number of returns	Amount	Number of returns	Amount	Income tax after credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		Number of returns	Amount					Number of returns	Amount								
<b>All returns, total</b>	<b>86,634,640</b>	<b>66,171,145</b>	<b>164,024,104</b>	<b>64,381,138</b>	<b>159,796,824</b>	<b>64,344,844</b>	<b>158,473,908</b>	<b>399,487</b>	<b>1,322,915</b>	<b>7,903,672</b>	<b>4,333,670</b>	<b>570,401</b>	<b>233,036</b>				
Under \$2,000	9,709,451	404,855	124,301	65,957	55,680	58,222	3,886	7,786	51,794	447,116	82,171	33,762	27,188				
\$2,000 under \$4,000	9,222,484	2,603,124	247,829	2,223,851	1,566,638	2,222,052	152,164	1,799	4,474	624,656	120,843	14,704	5,862				
\$4,000 under \$6,000	8,573,827	5,535,995	1,504,728	5,535,995	3,864,779	5,534,253	1,362,129	1,742	2,850	697,930	186,181	17,042	5,006				
\$6,000 under \$8,000	8,063,585	6,734,105	3,187,025	6,432,850	4,274,612	6,431,968	2,972,911	1,715	2,701	650,247	228,368	16,115	4,444				
\$8,000 under \$10,000	7,036,107	6,717,338	4,849,543	6,566,233	4,564,127	6,562,338	4,556,189	4,724	7,939	679,583	285,416	38,593	7,587				
\$10,000 under \$12,000	6,094,035	6,004,956	6,017,819	5,933,903	5,736,139	5,931,795	5,731,695	3,944	6,444	599,128	279,680	23,522	5,069				
\$12,000 under \$14,000	5,695,027	5,643,305	7,592,083	5,593,848	7,308,783	5,592,197	7,302,724	6,812	6,059	517,990	283,301	29,386	7,266				
\$14,000 under \$16,000	5,071,629	5,046,527	8,369,715	5,011,846	8,095,187	5,010,938	8,096,189	6,085	3,689	502,966	289,837	28,250	11,950				
\$16,000 under \$18,000	4,735,483	4,722,637	9,463,362	4,696,766	9,200,103	4,695,790	9,189,959	8,501	10,144	440,210	263,259	26,062	6,165				
\$18,000 under \$20,000	4,118,005	4,104,965	9,725,071	4,087,965	9,456,793	4,085,631	9,450,151	9,851	6,642	409,600	268,277	30,927	11,820				
\$20,000 under \$25,000	7,766,714	7,755,827	23,547,985	7,726,582	23,065,055	7,724,263	23,030,685	30,984	24,370	697,613	492,930	70,514	21,024				
\$25,000 under \$30,000	4,354,040	4,345,991	16,141,475	4,333,293	17,781,136	4,331,755	17,738,608	43,066	42,528	462,335	360,340	45,401	16,151				
\$30,000 under \$50,000	4,784,916	4,775,466	32,225,130	4,759,894	31,529,991	4,755,563	31,341,055	112,064	188,936	726,260	695,139	93,416	38,074				
\$50,000 under \$100,000	1,140,784	1,138,171	19,774,588	1,131,094	19,391,290	1,131,094	19,085,926	109,688	305,364	352,922	393,298	67,543	31,686				
\$100,000 under \$200,000	225,150	224,893	2,233,782	224,626	10,253,683	223,737	10,033,139	36,469	220,544	76,160	86,099	24,855	19,149				
\$200,000 under \$500,000	46,386	46,341	5,404,079	46,331	5,382,213	46,104	5,180,911	11,370	201,302	17,048	21,866	8,491	9,573				
\$500,000 under \$1,000,000	5,232	5,229	1,624,383	5,229	1,620,484	5,177	1,525,581	1,967	94,903	2,092	3,899	1,260	2,667				
\$1,000,000 or more	1,785	1,783	1,865,204	1,783	1,862,439	1,767	1,720,008	900	142,431	796	2,765	558	2,335				
<b>Taxable returns, total</b>	<b>64,381,138</b>	<b>64,381,138</b>	<b>163,387,286</b>	<b>64,381,138</b>	<b>159,796,824</b>	<b>64,344,844</b>	<b>158,473,908</b>	<b>399,487</b>	<b>1,322,915</b>	<b>5,753,312</b>	<b>3,590,603</b>	<b>438,614</b>	<b>163,308</b>				
Under \$2,000	65,957	58,960	175,175	65,957	55,680	58,222	3,886	7,786	51,794	3,055	3,419	1,450	2,344				
\$2,000 under \$4,000	2,223,851	2,223,851	1,751,175	2,223,851	1,566,638	2,222,052	152,164	1,799	4,474	99,867	18,537	1,130	272				
\$4,000 under \$6,000	5,535,995	5,535,995	1,425,140	5,535,995	3,864,779	5,534,253	1,362,129	1,742	2,701	251,706	60,362	2,327	886				
\$6,000 under \$8,000	6,432,850	6,432,850	3,082,222	6,432,850	4,274,612	6,431,968	2,972,911	1,715	2,701	325,328	106,611	6,221	1,747				
\$8,000 under \$10,000	6,566,233	6,566,233	4,772,937	6,566,233	4,564,127	6,562,338	4,556,189	4,724	7,939	528,478	208,810	18,979	2,891				
\$10,000 under \$12,000	5,933,903	5,933,903	5,971,608	5,933,903	5,736,139	5,931,795	5,731,695	3,944	6,444	528,075	233,469	20,341	3,795				
\$12,000 under \$14,000	5,593,848	5,593,848	7,558,282	5,593,848	7,308,783	5,592,197	7,302,724	6,812	6,059	468,533	249,499	25,095	6,348				
\$14,000 under \$16,000	5,011,846	5,011,846	8,354,845	5,011,846	8,095,187	5,010,938	8,096,189	6,085	3,689	468,305	254,967	21,488	7,235				
\$16,000 under \$18,000	4,696,766	4,696,766	9,441,062	4,696,766	9,200,103	4,695,790	9,189,959	8,501	10,144	414,339	240,967	20,359	4,949				
\$18,000 under \$20,000	4,087,965	4,087,965	9,703,942	4,087,965	9,456,793	4,085,631	9,450,151	9,851	6,642	391,579	241,048	23,137	5,908				
\$20,000 under \$25,000	7,726,562	7,726,562	23,512,773	7,726,562	23,065,055	7,724,263	23,030,685	30,984	24,370	668,368	457,718	65,547	17,237				
\$25,000 under \$30,000	4,333,293	4,333,293	16,126,392	4,333,293	17,781,136	4,331,755	17,738,608	43,066	42,528	450,237	345,256	41,414	12,534				
\$30,000 under \$50,000	4,759,884	4,759,884	32,203,012	4,759,884	31,529,991	4,755,563	31,341,055	112,064	188,936	710,678	673,021	89,723	34,424				
\$50,000 under \$100,000	1,134,196	1,134,196	19,768,060	1,134,196	19,391,290	1,131,094	19,085,926	109,688	305,364	348,947	376,770	66,317	29,194				
\$100,000 under \$200,000	224,626	224,626	10,339,337	224,626	10,253,683	223,737	10,033,139	36,469	220,544	75,893	85,654	24,779	18,987				
\$200,000 under \$500,000	46,331	46,331	5,404,050	46,331	5,382,213	46,104	5,180,911	11,370	201,302	17,036	21,837	8,489	9,556				
\$500,000 under \$1,000,000	**7,012	**7,012	**3,489,587	**7,012	**3,482,923	**6,944	**3,245,589	**2,887	**237,334	**2,888	**6,664	**1,816	**5,002				
\$1,000,000 or more	**7,012	**7,012	**3,489,587	**7,012	**3,482,923	**6,944	**3,245,589	**2,887	**237,334	**2,888	**6,664	**1,816	**5,002				
<b>Total nontaxable returns</b>	<b>22,253,502</b>	<b>1,790,007</b>	<b>638,819</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,150,360</b>	<b>743,067</b>	<b>131,787</b>	<b>69,728</b>				
<b>All returns, summary</b>	<b>23,282,635</b>	<b>5,849,826</b>	<b>931,762</b>	<b>4,949,922</b>	<b>711,575</b>	<b>4,939,651</b>	<b>654,046</b>	<b>10,322</b>	<b>57,528</b>	<b>1,415,734</b>	<b>288,239</b>	<b>55,268</b>	<b>35,630</b>				
Under \$5,000	19,342,819	16,505,805	8,981,645	15,874,964	8,405,282	15,869,182	8,393,233	7,444	12,030	1,683,798	614,741	14,457	5,862				
\$5,000 under \$10,000	14,299,206	14,154,542	17,551,550	14,014,419	16,840,173	14,010,098	16,825,285	14,094	18,880	1,375,016	711,377	70,087	19,648				
\$10,000 under \$15,000	11,404,973	11,367,869	23,636,500	11,309,909	22,963,522	11,306,453	22,945,432	21,099	18,090	1,093,898	672,978	68,060	22,642				
\$15,000 under \$20,000	18,325,007	18,293,103	112,922,628	18,231,924	110,876,291	18,218,460	109,655,913	346,528	1,220,379	2,335,226	2,046,336	312,038	140,659				

Footnotes at end of table



Table 3.16—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All other taxes—Continued										Returns with taxpayments			
	Penalty tax on individual retirement accounts		Self-employment tax		Social security taxes on tip income		Earned income credit used to offset all other taxes		Number of returns with no tax liability	Total				
	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (20)	Amount (21)		Number of returns (23)	Amount (24)	Number of returns (25)	Amount withheld (26)	
<b>All returns, total</b>	<b>93,931</b>	<b>4,030</b>	<b>7,293,348</b>	<b>4,074,592</b>	<b>70,239</b>	<b>3,663</b>	<b>684,554</b>	<b>106,389</b>	<b>20,463,495</b>	<b>80,918,466</b>	<b>176,874,876</b>	<b>75,465,337</b>	<b>147,339,496</b>	
Under \$2,000	2,312	123	412,803	54,070	6,697	*81	121,008	13,550	9,304,596	8,159,804	964,744	7,885,958	786,188	
\$2,000 under \$4,000	874	15	570,894	113,433	16,795	*619	153,237	29,652	6,619,360	7,799,325	2,046,037	7,507,690	1,934,796	
\$4,000 under \$6,000	2,298	75	646,880	179,062	*10,484	*601	208,920	46,232	2,677,618	3,473,568	6,823,786	6,823,786	3,222,482	
\$6,000 under \$8,000	6,632	168	613,553	221,907	*2,628	*150	181,389	16,954	1,329,480	7,410,967	5,461,761	6,737,593	5,014,300	
\$8,000 under \$10,000	17,946	385	623,693	274,778	*5,416	*219	181,389	16,954	318,769	6,739,880	6,966,100	6,098,392	6,327,181	
\$10,000 under \$12,000	10,025	455	549,425	271,322	198	3,082	181,389	16,954	89,079	5,943,053	8,009,006	5,447,705	7,357,417	
\$12,000 under \$14,000	3,634	213	489,687	273,876	*3,485	*477	181,389	16,954	41,722	5,575,499	9,535,110	5,214,153	8,878,526	
\$14,000 under \$16,000	5,218	259	469,166	276,045	*3,889	*304	181,389	16,954	25,102	5,008,619	10,046,023	4,685,206	9,307,942	
\$16,000 under \$18,000	8,784	268	410,115	235,866	*614	*30	181,389	16,954	12,846	4,684,137	11,111,723	4,451,195	10,402,712	
\$18,000 under \$20,000	4,139	99	377,458	234,640	*2,999	*93	181,389	16,954	13,019	4,067,168	11,060,325	3,874,843	10,313,943	
\$20,000 under \$25,000	10,007	689	636,299	469,526	*7,498	*512	181,389	16,954	10,867	7,711,148	25,772,189	7,348,455	24,056,210	
\$25,000 under \$30,000	5,107	231	433,417	343,057	*4,362	*144	181,389	16,954	8,649	4,314,766	18,839,515	4,063,815	17,175,850	
\$30,000 under \$50,000	12,115	678	670,646	655,486	2,099	116	181,389	16,954	9,450	4,731,438	31,325,210	4,270,499	26,077,815	
\$50,000 under \$100,000	4,071	241	315,941	351,214	*79	*6	181,389	16,954	2,613	1,121,763	17,146,189	855,662	10,295,000	
\$100,000 under \$200,000	680	54	60,369	66,670	*81	*105	181,389	16,954	257	222,683	8,501,063	163,594	4,248,135	
\$200,000 under \$500,000	80	16	11,430	12,259	*22	*9	181,389	16,954	43	45,919	4,244,081	32,258	1,585,107	
\$500,000 under \$1,000,000	*9	*1	1,182	1,231	*8	*1	181,389	16,954	**5	1,185	1,147,314	3,408	246,571	
\$1,000,000 or more	79,327	3,562	5,232,195	3,404,223	49,435	2,887	720	141	—	82,685,931	172,241,292	58,326,672	143,488,959	
<b>Taxable returns, total</b>	<b>79,327</b>	<b>3,562</b>	<b>5,232,195</b>	<b>3,404,223</b>	<b>49,435</b>	<b>2,887</b>	<b>720</b>	<b>141</b>	<b>—</b>	<b>82,685,931</b>	<b>172,241,292</b>	<b>58,326,672</b>	<b>143,488,959</b>	
Under \$2,000	*6	*1	1,208	935	4,109	*49	715	140	—	15,594	50,729	12,424	15,172	
\$2,000 under \$4,000	*1,522	*31	72,575	17,528	*10,484	*601	208,920	46,232	—	2,060,443	7,133,669	1,995,735	683,265	
\$4,000 under \$6,000	2,704	55	291,439	102,982	*1,771	*119	5	—	—	5,119,204	2,703,838	4,801,908	2,583,573	
\$6,000 under \$8,000	12,711	257	481,128	203,009	*5,016	*187	—	—	—	6,099,926	4,805,701	5,596,060	4,472,435	
\$8,000 under \$10,000	9,884	442	478,924	226,419	*3,082	*198	—	—	—	6,347,462	6,698,546	5,776,011	6,124,877	
\$10,000 under \$12,000	2,995	183	442,676	241,620	*3,485	*477	—	—	—	5,807,464	7,860,575	5,344,239	7,248,696	
\$12,000 under \$14,000	5,159	238	435,764	245,891	*3,889	*304	—	—	—	5,497,375	9,437,668	5,159,265	8,809,318	
\$14,000 under \$16,000	6,616	281	385,966	234,625	*2,999	*23	—	—	—	4,959,444	9,961,484	4,654,969	9,252,136	
\$16,000 under \$18,000	4,033	198	360,925	239,922	*2,999	*93	—	—	—	4,654,969	11,053,965	4,437,644	10,359,747	
\$18,000 under \$20,000	9,976	667	638,002	438,102	*7,498	*512	—	—	—	4,040,172	11,005,032	3,857,029	10,277,462	
\$20,000 under \$25,000	4,907	230	423,232	331,592	*4,362	*144	—	—	—	7,678,064	25,703,027	7,333,086	24,019,697	
\$25,000 under \$30,000	12,085	675	655,183	637,075	1,964	60	—	—	—	4,301,354	18,795,481	4,055,563	17,149,295	
\$30,000 under \$50,000	3,960	232	312,766	347,188	*79	*6	—	—	—	4,712,952	31,242,254	4,260,414	26,046,727	
\$50,000 under \$100,000	680	54	60,158	66,388	*81	*105	—	—	—	1,116,536	17,100,668	852,211	10,271,643	
\$100,000 under \$200,000	80	16	11,419	12,247	*22	*9	—	—	—	222,200	8,493,341	163,351	4,244,503	
\$200,000 under \$500,000	*9	*1	*1,592	*1,661	*8	*1	—	—	—	45,884	4,243,270	32,234	1,564,640	
\$500,000 under \$1,000,000	*9	*1	*1,592	*1,661	*8	*1	—	—	—	**6,958	**2,372,043	**4,529	**375,773	
\$1,000,000 or more	14,604	468	2,061,153	670,269	20,803	777	663,834	106,248	—	18,232,535	4,633,584	17,138,665	3,850,538	
<b>Total nontaxable returns</b>	<b>14,604</b>	<b>468</b>	<b>2,061,153</b>	<b>670,269</b>	<b>20,803</b>	<b>777</b>	<b>663,834</b>	<b>106,248</b>	<b>20,463,495</b>	<b>18,232,535</b>	<b>4,633,584</b>	<b>17,138,665</b>	<b>3,850,538</b>	
<b>All returns, summary:</b>	<b>93,931</b>	<b>4,500</b>	<b>7,293,348</b>	<b>4,074,592</b>	<b>70,239</b>	<b>3,663</b>	<b>684,554</b>	<b>106,389</b>	<b>20,463,495</b>	<b>80,918,466</b>	<b>176,874,876</b>	<b>75,465,337</b>	<b>147,339,496</b>	
Under \$5,000	4,054	184	1,315,081	249,741	24,320	718	373,076	68,031	17,412,809	19,623,144	4,501,589	18,820,330	4,163,321	
\$5,000 under \$10,000	26,008	561	1,552,742	593,509	17,700	952	291,478	38,358	2,837,014	17,861,966	14,410,621	16,233,089	13,108,626	
\$10,000 under \$15,000	17,398	823	1,281,119	685,855	9,221	824	277,104	4,848	144,664	14,008,087	22,302,793	12,965,883	20,602,165	
\$15,000 under \$20,000	14,402	572	1,014,712	645,613	4,848	277	11,270	1,104	37,104	11,270,590	27,459,394	10,707,219	25,618,375	
\$20,000 or more	32,069	1,889	2,128,694	1,899,874	14,149	892	Not applicable	Not applicable	31,904	18,154,678	109,200,479	16,798,816	83,794,008	

Footnotes at end of table.



Table 3.16—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with taxpayments—Continued									
	Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other taxpayments	
	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
<b>All returns, total</b>	<b>7,970,221</b>	<b>27,418,506</b>	<b>345,915</b>	<b>1,571,876</b>	<b>1,914,399</b>	<b>434,551</b>	<b>1,409,445</b>	<b>90,571</b>	<b>71,083</b>	<b>19,877</b>
Under \$2,000	139,627	132,779	12,724	24,536	3,100	1,789	18,681	18,681	5,061	772
\$2,000 under \$4,000	239,126	99,422	9,431	29,126	*525	*298	87,188	6,015	2,586	2,586
\$4,000 under \$6,000	551,878	235,791	16,099	6,969	*143	*112	114,197	7,479	8,871	1,252,811
\$6,000 under \$8,000	759,337	426,867	17,395	12,072	4,421	590	97,451	6,126	9,756	1,454,987
\$8,000 under \$10,000	622,684	107,361	10,736	7,069	7,151	101,634	7,069	8,762,259	1,805	1,805
\$10,000 under \$12,000	632,516	13,464	13,464	12,071	1,311	1,311	93,722	5,582	*4,107	*109
\$12,000 under \$14,000	514,722	632,786	19,752	17,812	13,516	1,712	88,882	4,214	*1,988	*60
\$14,000 under \$16,000	507,455	712,726	21,593	17,002	35,110	4,282	86,751	4,221	*320	*320
\$16,000 under \$18,000	412,215	685,279	7,073	8,512	183,905	10,278	76,882	4,221	*1,861	*20
\$18,000 under \$20,000	355,779	701,342	15,242	15,479	227,750	25,275	61,775	3,376	*3,602	*910
\$20,000 under \$25,000	733,952	1,576,627	31,985	46,236	539,079	58,888	139,398	6,460	*5,790	*788
\$25,000 under \$30,000	542,464	1,545,709	31,767	39,598	348,580	73,842	108,769	4,506	*647	*10
\$30,000 under \$50,000	1,060,502	4,918,776	70,087	187,719	415,660	125,199	135,305	7,502	8,199	8,199
\$50,000 under \$100,000	579,285	6,467,526	47,243	318,275	112,846	60,761	45,410	12,151	3,413	3,413
\$100,000 under \$200,000	144,065	3,958,255	15,782	264,808	32,304	28,002	11,511	1,338	946	525
\$200,000 under \$500,000	35,209	2,401,869	4,980	264,613	9,445	11,547	3,199	582	353	353
\$500,000 under \$1,000,000	4,407	772,360	818	126,270	1,117	1,626	484	133	355	355
\$1,000,000 or more	1,604	895,190	344	188,532	382	745	225	114	27	1,017
<b>Taxable returns, total</b>	<b>7,130,326</b>	<b>26,735,377</b>	<b>295,774</b>	<b>1,530,488</b>	<b>1,899,862</b>	<b>429,005</b>	<b>839,194</b>	<b>42,026</b>	<b>32,232</b>	<b>15,437</b>
Under \$2,000	2,516	21,224	1,069	13,445	339	312	1,349	480	*72	*96
\$2,000 under \$4,000	63,079	19,727	*3,556	*626	*9	*1	*161	*15	*475	*36
\$4,000 under \$6,000	356,539	137,126	6,243	2,292	*8	*8	19,263	725	*3,462	*114
\$6,000 under \$8,000	597,863	326,956	5,063	3,129	*2,232	*173	31,925	1,382	*2,283	*1,627
\$8,000 under \$10,000	690,157	563,623	8,682	6,448	*169	*169	58,264	3,429	*4,107	*109
\$10,000 under \$12,000	606,798	598,628	10,151	8,568	3,367	1,055	73,147	3,509	*1,988	*60
\$12,000 under \$14,000	496,917	606,675	19,131	17,403	12,801	1,533	48,546	2,679	*1,251	*167
\$14,000 under \$16,000	491,148	686,325	21,287	16,719	34,480	3,876	55,747	2,262	*1,861	*20
\$16,000 under \$18,000	405,469	672,137	5,977	7,601	163,783	10,855	72,724	3,586	*3,602	*910
\$18,000 under \$20,000	347,905	683,721	15,240	15,473	227,463	25,202	53,024	5,243	*5,790	*788
\$20,000 under \$25,000	721,986	1,547,281	30,873	44,793	536,708	55,298	126,033	4,088	*647	*10
\$25,000 under \$30,000	537,423	1,532,460	30,423	36,243	347,394	73,375	106,344	4,999	8,037	8,037
\$30,000 under \$50,000	1,050,899	4,870,115	69,007	185,602	414,843	124,826	132,448	6,946	12,151	12,151
\$50,000 under \$100,000	576,619	6,446,106	47,164	318,017	112,252	60,443	44,858	3,244	946	525
\$100,000 under \$200,000	143,805	3,954,255	15,769	264,781	32,259	27,960	11,456	1,317	353	353
\$200,000 under \$500,000	35,193	2,401,539	4,977	264,606	9,437	11,541	3,196	591	*1,372	*109
\$500,000 under \$1,000,000	*6,010	*1,667,480	*1,162	*324,802	*1,498	*2,370	*709	*247	*1,090	*329
\$1,000,000 or more										
<b>Total nontaxable returns</b>	<b>839,895</b>	<b>683,129</b>	<b>50,141</b>	<b>41,388</b>	<b>14,537</b>	<b>5,545</b>	<b>570,251</b>	<b>48,545</b>	<b>38,851</b>	<b>4,440</b>
<b>All returns, summary:</b>										
Under \$5,000	608,428	319,345	29,062	30,737	3,765	2,095	342,962	29,249	29,334	3,842
\$5,000 under \$10,000	1,836,009	1,198,199	37,323	24,211	6,746	1,308	250,170	16,121	13,792	2,155
\$10,000 under \$15,000	1,428,917	1,646,699	43,763	36,533	29,141	5,272	199,384	11,796	*7,988	*329
\$15,000 under \$20,000	995,379	1,717,951	33,361	34,344	415,334	38,286	172,608	9,348	*5,475	*1,090
\$20,000 or more	3,101,488	22,536,312	202,406	1,446,051	1,459,413	387,589	444,321	24,057	14,484	12,462

Footnotes at end of table.



Table 3.16—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Overpayment						Tax due at time of filing					
	Total			Refund			Credit on 1978 tax			Total		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>66,031,959</b>	<b>33,715,617</b>	<b>64,019,693</b>	<b>31,354,699</b>	<b>2,827,481</b>	<b>2,360,918</b>	<b>17,759,470</b>	<b>19,990,260</b>	<b>15,909,684</b>	<b>17,952,971</b>	<b>7,788,532</b>	<b>2,037,290</b>
Under \$2,000	8,266,762	884,460	8,215,255	837,364	76,413	57,096	307,694	71,488	282,224	58,543	38,838	12,944
\$2,000 under \$4,000	7,832,741	2,219,502	7,733,941	2,183,685	129,237	35,816	531,415	87,794	66,826	124,734	124,734	11,705
\$4,000 under \$6,000	7,050,924	2,520,171	6,891,993	2,457,680	222,627	62,491	987,782	179,285	85,515	148,721	315,878	30,563
\$6,000 under \$8,000	6,763,420	2,651,835	6,548,661	2,557,091	287,147	94,744	1,106,842	230,592	959,048	242,791	409,510	47,801
\$8,000 under \$10,000	5,864,868	2,520,821	5,632,345	2,426,509	298,851	94,311	1,112,585	404,264	959,970	329,880	437,387	74,385
\$10,000 under \$12,000	5,041,856	2,406,401	4,844,946	2,315,497	242,305	90,904	1,036,509	415,214	913,230	331,016	472,931	84,198
\$12,000 under \$14,000	4,611,216	2,458,270	4,485,213	2,385,740	157,408	72,530	1,064,451	515,243	920,119	404,174	484,365	111,068
\$14,000 under \$16,000	3,834,839	2,228,235	3,713,034	2,145,261	139,323	82,974	1,227,827	571,928	1,055,310	480,377	588,501	91,551
\$16,000 under \$18,000	3,532,414	2,275,653	3,441,369	2,195,568	118,694	80,085	1,199,011	627,292	1,039,390	525,584	651,360	101,768
\$18,000 under \$20,000	2,901,812	2,069,631	2,833,433	1,989,213	94,885	70,418	1,209,559	734,376	1,045,730	611,813	597,320	122,564
\$20,000 under \$25,000	5,047,461	3,965,646	4,864,666	3,800,101	227,803	165,745	2,716,858	1,741,643	2,453,427	1,495,187	1,382,268	246,455
\$25,000 under \$30,000	2,500,917	2,294,310	2,398,492	2,135,786	158,524	158,524	1,844,984	1,596,271	1,705,530	1,415,854	909,450	180,417
\$30,000 under \$50,000	2,320,401	3,070,590	2,106,507	2,658,565	277,143	412,025	2,459,042	3,970,511	2,335,530	3,597,692	1,109,041	372,819
\$50,000 under \$100,000	385,155	1,263,120	269,770	822,418	149,056	440,702	754,031	3,891,519	2,726,023	3,590,650	223,889	300,659
\$100,000 under \$200,000	63,177	463,913	34,331	231,455	36,648	232,458	161,604	2,302,632	156,544	2,165,911	34,578	136,721
\$200,000 under \$500,000	12,116	205,556	5,136	75,827	8,754	129,730	34,124	1,365,554	33,264	1,302,530	7,422	63,024
\$500,000 under \$1,000,000	1,360	55,514	461	16,026	1,097	39,488	3,856	532,584	3,756	510,789	816	21,815
\$1,000,000 or more	1,000,000	51,787	140	10,912	416	40,876	1,276	692,072	1,244	665,180	275	26,892
<b>Taxable returns, total</b>	<b>47,728,723</b>	<b>28,492,930</b>	<b>46,012,920</b>	<b>26,385,714</b>	<b>2,194,114</b>	<b>2,107,216</b>	<b>16,601,690</b>	<b>19,638,924</b>	<b>14,869,847</b>	<b>17,646,668</b>	<b>7,513,652</b>	<b>1,992,257</b>
Under \$2,000	9,488	23,699	8,689	17,278	1,748	6,421	56,428	31,929	55,900	26,043	772	5,886
\$2,000 under \$4,000	1,958,421	578,950	1,940,315	575,367	27,806	3,583	265,430	40,456	231,023	35,160	69,818	5,297
\$4,000 under \$6,000	4,771,524	1,413,927	4,667,693	1,363,497	136,675	30,430	763,096	135,230	655,184	111,762	250,602	23,469
\$6,000 under \$8,000	5,906,253	1,956,825	5,837,478	1,904,951	212,789	51,874	920,731	233,346	793,496	194,188	340,754	38,158
\$8,000 under \$10,000	5,524,721	2,287,813	5,315,820	2,210,759	267,510	77,054	1,024,772	362,204	877,684	282,507	421,507	69,697
\$10,000 under \$12,000	4,933,634	2,281,486	4,746,415	2,204,392	225,273	77,096	996,703	382,521	877,559	311,237	464,324	81,264
\$12,000 under \$14,000	4,550,028	2,376,931	4,432,789	2,314,521	143,555	62,411	1,038,983	487,545	896,312	388,300	476,507	109,245
\$14,000 under \$16,000	3,800,855	2,159,495	3,683,906	2,064,603	152,449	74,892	1,204,782	552,656	1,032,906	462,154	584,933	90,702
\$16,000 under \$18,000	3,509,801	2,228,703	3,421,467	2,153,750	114,517	74,953	1,186,679	615,600	1,027,828	514,667	649,604	101,133
\$18,000 under \$20,000	2,881,743	2,023,661	2,814,621	1,956,779	92,192	66,881	1,201,420	722,470	1,038,005	600,435	595,419	122,036
\$20,000 under \$25,000	5,027,968	3,911,316	4,851,249	3,760,782	218,019	150,534	2,697,877	1,721,061	2,437,075	1,477,490	1,377,062	243,572
\$25,000 under \$30,000	2,490,378	2,260,544	2,390,815	2,109,186	135,792	151,358	1,840,181	1,591,455	1,701,078	1,411,494	908,700	179,961
\$30,000 under \$50,000	2,306,281	2,998,782	2,095,231	2,595,633	271,739	402,949	2,451,501	3,989,540	2,926,587	3,587,548	1,107,019	371,992
\$50,000 under \$100,000	380,951	1,222,369	266,684	786,957	147,334	435,412	752,318	3,889,762	724,491	3,569,365	223,551	300,397
\$100,000 under \$200,000	62,759	456,541	34,041	225,097	36,460	231,444	161,535	2,302,537	156,477	2,165,840	34,567	136,698
\$200,000 under \$500,000	12,082	204,773	5,110	75,213	8,743	129,560	34,122	1,365,553	33,262	1,302,529	7,422	63,024
\$500,000 under \$1,000,000	**1,896	**107,112	**597	**26,746	**1,513	**80,364	**5,132	**1,224,656	**5,000	**1,175,949	**1,091	**48,707
\$1,000,000 or more	1,000,000	51,787	140	10,912	416	40,876	1,276	692,072	1,244	665,180	275	26,892
<b>Total nontaxable returns</b>	<b>18,303,236</b>	<b>5,222,686</b>	<b>18,006,773</b>	<b>4,968,984</b>	<b>433,347</b>	<b>253,702</b>	<b>1,157,780</b>	<b>351,336</b>	<b>1,039,837</b>	<b>306,303</b>	<b>274,911</b>	<b>45,033</b>
<b>All returns, summary</b>												
Under \$5,000	18,628,984	4,448,132	19,412,402	4,326,756	308,752	121,376	1,344,910	236,153	1,183,700	198,132	327,091	38,021
\$5,000 under \$10,000	15,149,751	6,458,657	15,689,793	6,235,574	223,083	705,523	2,701,408	797,269	2,338,883	657,891	999,256	139,378
\$10,000 under \$15,000	11,586,871	5,948,013	11,202,716	5,741,430	484,942	206,583	2,682,045	1,196,770	2,347,456	962,297	1,219,334	234,473
\$15,000 under \$20,000	8,335,286	5,490,177	8,115,279	5,289,849	287,663	190,232	3,055,312	1,667,282	2,626,327	1,390,667	1,575,143	276,615
\$20,000 or more	10,331,067	11,370,638	9,679,503	9,751,090	840,561	1,619,548	7,975,795	16,092,786	14,713,318	14,743,984	3,667,739	1,348,902

\*\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*Denotes (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

\*\*Less than \$500

NOTE: Detail may not add to total because of rounding



Table 3.17—Returns With Tax Due at Time of Filing: Tax Due by Size

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of tax due	Number of returns	Total tax liability	Tax due at time of filing	Tax withheld		Estimated tax payments		All other taxpayments <sup>1</sup>	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total</b> .....	<b>17,759,470</b>	<b>76,746,595</b>	<b>19,990,260</b>	<b>12,620,713</b>	<b>40,365,423</b>	<b>3,968,520</b>	<b>15,646,544</b>	<b>1,316,748</b>	<b>742,367</b>
\$1 under \$25 .....	899,296	1,560,962	11,082	669,680	1,332,187	174,912	202,397	44,336	15,296
\$25 under \$50 .....	990,437	1,729,063	36,643	685,555	1,486,691	174,935	193,890	45,334	11,838
\$50 under \$75 .....	880,159	1,587,137	54,827	640,428	1,345,624	126,070	177,085	33,158	9,601
\$75 under \$100 .....	830,697	1,550,932	72,237	616,854	1,333,925	114,597	139,826	30,131	4,944
\$100 under \$125 .....	713,368	1,390,254	79,755	512,943	1,170,585	114,898	132,305	29,511	7,608
\$125 under \$150 .....	726,076	1,398,390	89,354	495,483	1,115,064	136,801	177,829	34,056	6,144
\$150 under \$200 .....	1,199,311	2,577,187	208,777	853,663	2,031,803	192,518	322,192	55,401	6,144
\$200 under \$300 .....	2,030,631	4,761,224	499,724	1,505,718	3,677,587	361,612	557,092	106,462	14,414
\$300 under \$400 .....	1,476,487	4,119,806	510,641	1,125,580	3,147,398	244,300	435,027	83,904	26,821
\$400 under \$500 .....	1,130,768	3,569,834	506,982	869,089	2,571,793	217,988	468,809	73,120	26,739
\$500 under \$1,000 .....	3,085,640	11,365,003	2,186,722	2,313,337	7,436,549	676,310	1,663,646	251,721	6,144
\$1,000 under \$1,500 .....	1,238,760	6,147,697	1,509,078	852,971	3,403,822	342,913	1,177,522	133,538	22,250
\$1,500 or more .....	2,557,840	34,989,108	14,214,438	1,479,412	10,312,396	1,090,666	10,000,923	396,074	78,086

<sup>1</sup> Comprised of tax paid with request for extension of filing time, plus excess social security taxes withheld, credit for tax on gasoline, and other taxpayments.

NOTE: Detail may not add to total because of rounding.

Table 3.18—Returns With Tax Overpayment: Tax Overpayment by Size

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of tax overpayment	Number of returns	Total tax liability	Total overpayment	Refund		Credit on 1978 tax	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total</b> .....	<b>66,031,959</b>	<b>87,135,659</b>	<b>33,715,617</b>	<b>64,019,893</b>	<b>31,354,699</b>	<b>2,627,461</b>	<b>2,360,918</b>
1 under \$25 .....	2,987,586	1,854,354	37,681	2,895,605	36,534	94,062	1,147
25 under \$50 .....	2,666,132	1,796,136	98,637	2,544,042	93,929	126,165	4,708
50 under \$75 .....	2,371,419	1,895,546	147,101	2,289,291	141,994	84,593	5,106
75 under \$100 .....	2,437,321	1,904,450	211,195	2,299,851	198,854	144,985	12,342
100 under \$125 .....	2,380,550	1,877,911	266,047	2,287,555	254,873	102,854	11,175
125 under \$150 .....	2,165,587	1,862,224	296,449	2,076,949	283,669	94,674	12,781
150 under \$200 .....	4,738,452	3,926,132	828,771	4,555,954	794,319	205,354	34,451
200 under \$300 .....	10,240,378	9,262,062	2,544,849	9,973,813	2,472,660	313,975	72,189
300 under \$400 .....	8,771,699	8,383,708	3,048,730	8,602,791	2,981,771	212,186	66,959
400 under \$500 .....	6,449,393	8,228,264	2,871,305	6,350,859	2,820,198	129,040	51,107
500 under \$1,000 .....	13,738,835	21,436,226	9,533,847	13,458,350	9,279,135	427,633	254,711
1,000 under \$1,500 .....	3,891,956	9,262,554	4,671,146	3,756,764	4,452,132	227,262	219,015
1,500 or more .....	3,192,651	15,446,092	9,159,858	2,927,869	7,544,630	464,658	1,615,228

Size of tax overpayment	Tax withheld		Estimated tax payments		All other taxpayments <sup>1</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
<b>Total</b> .....	<b>62,811,627</b>	<b>106,894,177</b>	<b>3,979,385</b>	<b>11,727,438</b>	<b>2,358,549</b>	<b>1,355,076</b>
1 under \$25 .....	2,722,873	1,598,548	216,388	254,426	88,085	38,240
25 under \$50 .....	2,433,133	1,699,665	183,430	179,464	69,121	12,874
50 under \$75 .....	2,160,522	1,803,143	180,342	217,235	67,669	16,430
75 under \$100 .....	2,205,526	1,879,282	224,612	215,392	61,171	15,229
100 under \$125 .....	2,178,835	1,942,059	196,304	180,145	56,080	13,547
125 under \$150 .....	2,016,593	1,970,316	162,353	163,930	39,260	14,078
150 under \$200 .....	4,436,039	4,360,619	307,086	337,742	89,489	22,926
200 under \$300 .....	9,778,423	11,079,055	538,794	586,477	146,951	44,845
300 under \$400 .....	8,447,444	10,682,669	337,468	553,397	125,566	39,235
400 under \$500 .....	6,324,939	10,525,926	196,831	395,122	124,622	31,450
500 under \$1,000 .....	13,430,653	29,082,849	575,066	1,361,418	554,415	142,531
1,000 under \$1,500 .....	3,751,883	12,819,601	294,130	977,603	368,517	115,634
1,500 or more .....	2,924,764	17,450,446	566,581	6,304,889	565,603	848,060

<sup>1</sup> Comprised of tax paid with request for extension of filing time, plus excess social security taxes withheld, credit for tax on gasoline, and other taxpayments.

NOTE: Detail may not add to total because of rounding.



Table 3.19—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars.]

Size of adjusted gross income	Total returns with tax overpayment										Credit on 1978 tax	
	Number of returns	Total tax liability			Taxpayments			Estimated tax payments			Refund	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>66,031,959</b>	<b>87,135,659</b>	<b>65,494,860</b>	<b>119,976,692</b>	<b>62,811,627</b>	<b>106,894,177</b>	<b>3,979,385</b>	<b>11,727,438</b>	<b>4,344,004</b>	<b>874,585</b>	<b>64,019,633</b>	<b>31,354,699</b>
Under \$2,000	9,655,762	35,289	8,090,476	947,219	7,863,421	780,158	131,918	128,320	759,047	82,530	8,215,955	937,364
\$2,000 under \$4,000	7,633,741	129,091	7,622,912	2,035,093	7,419,937	1,928,126	181,129	181,129	1,252,811	333,501	7,733,041	76,413
\$4,000 under \$6,000	7,655,924	1,248,456	7,649,006	3,366,580	6,527,956	3,176,187	452,338	209,815	1,454,987	372,047	2,183,686	2,183,686
\$6,000 under \$8,000	7,625,220	2,645,286	6,722,450	5,210,614	6,319,812	4,867,948	514,731	329,472	876,259	86,507	6,891,993	2,627,627
\$8,000 under \$10,000	5,654,888	3,932,125	5,664,888	6,452,946	5,481,108	5,985,987	498,906	457,480	876,259	86,507	6,548,661	2,557,091
\$10,000 under \$12,000	5,041,856	4,873,013	5,041,856	7,279,420	4,788,690	6,851,801	365,746	415,532	876,259	86,507	5,632,345	2,426,509
\$12,000 under \$14,000	4,611,216	5,991,451	4,611,216	8,449,722	4,461,062	8,077,864	361,402	415,532	876,259	86,507	4,844,946	2,315,497
\$14,000 under \$16,000	3,834,839	6,137,923	3,834,839	8,366,158	3,719,309	7,984,031	220,247	366,935	876,259	86,507	4,485,213	2,385,740
\$16,000 under \$18,000	3,532,414	6,784,949	3,532,414	9,080,602	3,460,606	8,066,676	174,728	338,718	876,259	86,507	3,713,034	2,145,261
\$18,000 under \$20,000	2,901,812	6,561,250	2,901,812	8,630,891	2,843,313	7,611,853	138,601	339,714	876,259	86,507	2,833,433	2,195,568
\$20,000 under \$25,000	5,047,461	14,462,649	5,047,461	18,428,496	4,935,473	17,611,853	285,122	706,272	876,259	86,507	4,864,666	3,800,101
\$25,000 under \$30,000	2,500,917	9,655,909	2,500,917	11,950,219	2,428,454	11,178,357	189,628	694,244	876,259	86,507	2,398,492	2,135,786
\$30,000 under \$50,000	2,320,401	14,068,208	2,320,401	17,138,798	2,185,312	14,813,811	352,379	2,109,602	876,259	86,507	2,106,507	2,658,565
\$50,000 under \$100,000	385,155	5,895,861	385,155	7,148,981	318,456	4,536,938	176,016	2,392,030	876,259	86,507	269,770	822,418
\$100,000 under \$200,000	63,177	2,639,638	63,177	3,063,551	49,033	1,532,034	40,464	1,390,830	876,259	86,507	34,331	231,455
\$200,000 under \$500,000	12,116	1,260,507	12,116	1,466,064	8,223	490,427	9,430	801,368	876,259	86,507	5,136	75,827
\$500,000 under \$1,000,000	1,360	376,001	1,360	431,515	866	70,375	1,194	276,936	876,259	86,507	140	10,912
\$1,000,000 or more	500	448,045	500	499,832	296	43,693	458	323,261	876,259	86,507	140	10,912
<b>Taxable returns, total</b>	<b>47,728,723</b>	<b>66,935,667</b>	<b>47,728,723</b>	<b>115,428,598</b>	<b>45,831,416</b>	<b>103,065,702</b>	<b>3,247,970</b>	<b>11,084,498</b>	<b>4,344,004</b>	<b>874,585</b>	<b>46,012,920</b>	<b>26,385,714</b>
Under \$2,000	9,488	18,314	9,488	42,013	7,960	13,068	1,921	18,808	—	—	—	17,278
\$2,000 under \$4,000	1,958,421	121,267	1,958,421	700,217	1,927,743	687,604	29,456	12,240	—	—	1,940,315	575,367
\$4,000 under \$6,000	4,771,524	1,223,265	4,771,524	2,637,192	4,537,760	2,519,504	278,773	116,220	—	—	4,667,893	1,363,497
\$6,000 under \$8,000	5,506,233	2,611,303	5,506,233	4,568,128	5,210,004	4,328,811	375,152	235,368	—	—	5,337,478	1,904,951
\$8,000 under \$10,000	5,524,721	3,910,227	5,524,721	6,198,041	5,183,004	5,787,275	443,687	404,267	—	—	5,315,920	2,210,759
\$10,000 under \$12,000	4,933,634	4,858,403	4,933,634	7,139,891	4,695,989	6,744,819	346,281	386,338	—	—	4,746,415	2,204,392
\$12,000 under \$14,000	4,550,796	5,979,796	4,550,796	8,356,727	4,412,600	8,010,343	232,448	337,054	—	—	4,432,789	2,314,521
\$14,000 under \$16,000	3,800,855	6,128,200	3,800,855	8,287,695	3,684,898	7,930,466	208,222	343,007	—	—	3,683,906	2,064,603
\$16,000 under \$18,000	3,509,801	6,777,439	3,509,801	9,006,142	3,439,963	8,664,501	169,527	326,889	—	—	3,421,467	2,153,750
\$18,000 under \$20,000	2,881,743	6,553,338	2,881,743	8,576,998	2,828,800	8,221,502	131,583	322,778	—	—	2,814,621	1,956,779
\$20,000 under \$25,000	5,027,968	14,451,942	5,027,968	18,363,258	4,922,288	17,575,969	275,865	679,068	—	—	4,851,249	3,760,782
\$25,000 under \$30,000	2,490,378	9,647,064	2,490,378	11,907,608	2,419,468	11,152,375	185,799	681,521	—	—	2,390,815	2,106,186
\$30,000 under \$50,000	2,306,281	14,059,102	2,306,281	17,057,884	2,176,814	14,783,163	344,029	2,061,653	—	—	2,095,231	2,595,833
\$50,000 under \$100,000	380,951	5,882,122	380,951	7,104,492	315,518	4,513,983	173,824	2,371,187	—	—	266,684	786,957
\$100,000 under \$200,000	62,759	2,629,359	62,759	3,085,900	48,910	1,528,409	40,237	1,386,854	—	—	34,041	225,097
\$200,000 under \$500,000	12,082	1,260,481	12,082	1,465,254	8,499	489,960	9,415	801,039	—	—	5,110	75,213
\$500,000 under \$1,000,000	1,856	376,001	1,856	431,515	866	70,375	1,194	276,936	—	—	140	10,912
\$1,000,000 or more	500	448,045	500	499,832	296	43,693	458	323,261	—	—	140	10,912
<b>Total nontaxable returns</b>	<b>18,303,236</b>	<b>199,992</b>	<b>17,766,137</b>	<b>4,548,094</b>	<b>16,980,211</b>	<b>3,828,475</b>	<b>731,415</b>	<b>642,940</b>	<b>4,344,004</b>	<b>874,585</b>	<b>18,006,773</b>	<b>4,968,984</b>
<b>All returns, summary</b>	<b>64,332,195</b>	<b>87,135,659</b>	<b>65,494,860</b>	<b>119,976,692</b>	<b>62,811,627</b>	<b>106,894,177</b>	<b>3,979,385</b>	<b>11,727,438</b>	<b>4,344,004</b>	<b>874,585</b>	<b>64,019,633</b>	<b>31,354,699</b>
Under \$5,000	19,628,984	629,507	19,161,265	4,435,467	18,545,284	4,086,234	507,372	294,322	2,770,763	642,172	19,412,402	4,326,756
\$5,000 under \$10,000	16,149,751	7,370,247	16,090,371	13,596,984	15,066,950	12,652,173	1,270,281	916,282	1,573,241	232,412	15,609,793	6,235,523
\$10,000 under \$15,000	11,566,871	13,780,247	11,566,871	19,741,260	11,026,987	17,456,606	732,247	985,762	—	—	11,202,716	7,541,430
\$15,000 under \$20,000	8,335,266	16,555,347	8,335,266	22,045,524	8,154,593	21,132,676	414,784	856,539	—	—	8,115,279	5,299,849
\$20,000 or more	10,331,087	48,786,819	10,331,087	60,157,457	9,924,413	50,277,488	1,054,691	8,694,533	—	—	9,679,503	9,751,090

Footnotes at end of table.



Table 3.19—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with tax overpayment by type of taxpayment										Income tax withheld and estimated tax payments			
	Income tax withheld and no estimated tax payments										Number of returns	Total taxpayments	Income tax withheld	Estimated tax payments
	Earned income credit, refundable portion		Refund		Credit on 1978 tax		Amount							
	(15)	(16)	(17)	(18)	(19)	(20)		(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>All returns, total</b>	<b>61,287,028</b>	<b>102,930,476</b>	<b>102,387,345</b>	<b>3,703,397</b>	<b>780,184</b>	<b>61,143,688</b>	<b>29,498,224</b>	<b>187,168</b>	<b>155,023</b>	<b>1,524,599</b>	<b>9,766,219</b>	<b>4,506,832</b>	<b>4,898,858</b>	
Under \$2,000	7,835,783	767,173	757,008	537,105	65,822	7,831,736	816,331	4,890	2,181	27,638	66,198	23,150	41,478	
\$2,000 under \$4,000	7,401,103	1,928,853	1,924,071	1,008,049	289,914	7,387,643	2,086,051	14,432	4,055	18,834	14,390	10,113	10,113	
\$4,000 under \$6,000	6,450,889	3,159,771	3,156,807	1,327,223	343,728	6,437,989	2,330,333	15,710	7,067	19,380	49,702	19,380	29,605	
\$6,000 under \$8,000	6,201,177	4,837,157	4,832,615	831,020	80,720	6,193,471	2,453,023	10,160	7,650	18,635	102,729	35,332	67,051	
\$8,000 under \$10,000	5,362,785	5,927,791	5,923,665	532,729	5,392,067	5,352,729	2,308,241	12,198	5,853	18,323	206,290	62,322	143,837	
\$10,000 under \$12,000	4,671,963	6,770,339	6,766,417	676,641	6,089,776	6,085,820	2,235,820	17,315	7,779	116,727	182,788	85,384	97,185	
\$12,000 under \$14,000	4,359,882	7,993,121	7,988,967	798,967	7,189,154	7,184,188	2,326,110	10,847	3,642	101,180	204,405	88,897	114,909	
\$14,000 under \$16,000	3,613,085	7,867,278	7,861,011	786,011	7,075,267	7,070,256	2,088,179	14,475	8,918	106,224	243,101	123,020	116,239	
\$16,000 under \$18,000	3,357,630	8,553,186	8,550,489	850,489	7,702,697	7,697,208	2,127,683	12,256	5,881	102,976	290,588	156,187	133,680	
\$18,000 under \$20,000	2,762,886	8,156,587	8,151,119	815,119	7,336,468	7,331,250	1,925,024	6,266	4,354	82,427	270,659	126,792	141,653	
\$20,000 under \$25,000	4,760,838	17,282,482	17,199,023	1,719,023	15,473,000	15,461,279	3,678,511	25,332	23,703	174,635	685,312	412,830	259,510	
\$25,000 under \$30,000	2,309,239	10,879,482	10,876,379	1,087,379	9,789,103	9,786,720	2,032,747	12,376	10,405	117,215	641,712	361,978	278,675	
\$30,000 under \$50,000	1,965,669	13,956,323	13,825,129	1,953,157	12,873,323	12,868,170	2,346,401	18,845	23,634	219,443	1,927,252	988,682	909,016	
\$50,000 under \$100,000	208,524	3,518,183	3,436,180	201,740	3,234,440	3,230,240	582,392	6,767	22,181	109,932	2,260,086	1,100,579	1,118,447	
\$100,000 under \$200,000	22,531	994,026	946,770	20,441	923,529	923,088	120,616	2,713	14,070	26,502	1,368,348	585,264	715,192	
\$200,000 under \$500,000	2,646	258,568	226,353	2,217	256,141	255,926	23,909	52	4,986	5,877	753,901	264,074	417,925	
\$500,000 under \$1,000,000	160	40,174	24,479	119	39,055	38,936	3,220	13	1,202	706	228,202	45,896	144,701	
\$1,000,000 or more	38	30,374	20,684	27	9,690	9,667	1,634	13	1,038	258	260,567	23,009	159,640	
<b>Taxable returns, total</b>	<b>44,459,364</b>	<b>99,165,982</b>	<b>98,646,709</b>	<b>3,703,397</b>	<b>780,184</b>	<b>44,350,412</b>	<b>25,021,609</b>	<b>144,271</b>	<b>131,191</b>	<b>1,372,052</b>	<b>9,524,490</b>	<b>4,418,993</b>	<b>4,747,798</b>	
Under \$2,000	7,418	14,809	14,809	984	7,418	7,418	8,206	111	329	542	10,926	3,174	7,150	
\$2,000 under \$4,000	1,925,952	687,227	687,214	1,919,991	687,214	1,919,991	572,304	6,056	2,449	11,791	952	952	561	
\$4,000 under \$6,000	4,491,605	2,510,132	2,509,881	4,487,324	2,509,881	4,487,324	1,344,114	6,119	2,621	46,135	24,469	8,623	14,841	
\$6,000 under \$8,000	5,129,440	4,304,160	4,303,222	5,126,334	4,303,222	5,126,334	1,852,211	1,456	216	80,964	69,356	25,589	43,620	
\$8,000 under \$10,000	5,079,316	5,740,515	5,737,419	5,071,405	5,737,419	5,071,405	2,126,534	9,318	4,197	103,988	177,192	49,857	127,280	
\$10,000 under \$12,000	4,583,838	6,667,729	6,664,677	4,574,949	6,664,677	4,574,949	2,138,341	14,354	6,150	111,751	172,663	80,142	92,314	
\$12,000 under \$14,000	4,314,374	7,927,269	7,923,703	4,306,764	7,923,703	4,306,764	2,264,439	9,147	2,572	98,226	196,624	86,640	109,402	
\$14,000 under \$16,000	3,591,282	7,814,002	7,808,541	3,578,946	7,808,541	3,578,946	2,035,409	14,162	8,616	103,616	238,244	121,925	112,478	
\$16,000 under \$18,000	3,340,246	8,525,957	8,523,957	3,329,898	8,523,957	3,329,898	2,083,576	11,736	5,250	99,717	279,312	150,876	127,719	
\$18,000 under \$20,000	2,749,740	8,121,500	8,096,285	2,747,345	8,096,285	2,747,345	1,891,499	5,839	3,903	79,060	263,270	125,217	136,110	
\$20,000 under \$25,000	4,751,023	17,250,262	17,167,825	4,733,083	17,167,825	4,733,083	3,651,078	23,773	20,450	171,105	669,601	408,145	248,498	
\$25,000 under \$30,000	2,303,147	10,854,573	10,792,669	2,294,735	10,792,669	2,294,735	2,011,298	11,727	10,182	116,321	637,246	359,706	276,570	
\$30,000 under \$50,000	1,960,251	13,928,829	13,798,986	1,947,680	13,798,986	1,947,680	2,319,920	18,703	23,538	216,563	1,914,151	984,178	900,678	
\$50,000 under \$100,000	206,546	3,498,324	3,416,897	200,005	3,416,897	200,005	534,540	8,498	21,512	108,972	2,261,423	1,097,086	1,114,277	
\$100,000 under \$200,000	22,362	992,049	944,820	20,297	944,820	20,297	118,810	2,897	13,892	26,448	1,365,769	583,569	714,287	
\$200,000 under \$500,000	2,629	258,197	225,991	2,201	258,197	2,201	23,548	52	4,978	5,870	753,612	253,969	417,743	
\$500,000 under \$1,000,000	**195	**70,448	**45,062	**14,383	**45,062	**14,383	**4,753	**35	**2,240	**963	**489,681	**68,867	**304,271	
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	
<b>Total nontaxable returns</b>	<b>16,827,664</b>	<b>3,764,494</b>	<b>3,740,636</b>	<b>3,703,397</b>	<b>780,184</b>	<b>16,793,276</b>	<b>4,476,615</b>	<b>42,897</b>	<b>23,832</b>	<b>152,547</b>	<b>241,729</b>	<b>87,839</b>	<b>151,059</b>	
All returns, summary:														
Under \$5,000	18,462,788	4,062,919	4,046,820	2,207,792	560,639	18,438,081	4,055,137	27,206	5,846	82,496	106,100	39,414	64,193	
\$5,000 under \$10,000	14,788,949	12,557,827	12,547,346	1,495,605	219,245	14,765,497	5,930,842	30,184	17,384	278,001	333,199	104,926	227,887	
\$10,000 under \$15,000	10,845,740	18,519,338	18,507,863	1,018,993	181,825	10,818,993	5,571,825	36,938	16,486	274,647	507,661	237,743	268,304	
\$15,000 under \$20,000	7,919,705	20,831,172	20,790,139	790,573	79,013	7,901,573	3,130,992	68,619	14,088	242,211	633,881	342,537	335,363	
\$20,000 or more	9,269,845	46,959,220	46,945,177	Not applicable	Not applicable	9,219,544	6,789,429	88,619	101,219	654,568	8,135,381	3,762,312	4,003,107	

Footnotes at end of table



Table 3.19—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with tax overpayment by type of taxpayment—Continued									
	Income tax withheld and estimated tax payments—Continued					Estimated tax payments and no income tax withheld				
	Earned income credit, refundable portion	Refund	Credit on 1978 tax		Number of returns	Total taxpayments	Estimated tax payments	Earned income credit, refundable portion		Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	15,551	1,894	924,497	1,005,654	888,684	969,578	2,454,786	7,164,262	6,828,580	30,633
Under \$2,000	4,681	372	23,667	43,354	10,103	19,084	104,280	89,757	86,842	1,599
\$2,000 under \$4,000	2,899	681	17,990	33,348	5,672	4,301	164,295	164,295	77,404	346
\$4,000 under \$6,000	3,829	697	62,991	31,931	21,995	6,812	374,172	170,808	170,808	799
\$6,000 under \$8,000	4,142	144	81,221	36,563	61,509	20,128	394,836	267,250	267,250	449
\$8,000 under \$10,000			82,875	63,036	62,208	26,788	315,774	315,774	315,774	4
\$10,000 under \$12,000			76,474	43,691	20,923	20,923	249,019	320,917	318,348	
\$12,000 under \$14,000			62,856	37,627	56,090	29,145	146,529	247,723	246,493	
\$14,000 under \$16,000			68,531	35,509	59,093	28,854	114,023	250,695	250,695	
\$16,000 under \$18,000			69,589	46,787	53,794	31,587	71,752	205,038	205,038	
\$18,000 under \$20,000			50,866	32,922	42,647	31,666	56,174	198,061	198,061	
\$20,000 under \$25,000			89,796	78,325	108,639	62,061	110,487	445,782	445,782	
\$25,000 under \$30,000			70,169	70,152	69,173	64,301	122,413	420,538	415,569	
\$30,000 under \$50,000			107,566	186,358	147,141	174,368	132,936	1,238,262	1,200,585	
\$50,000 under \$100,000			47,778	169,756	82,042	214,279	1,353,985	1,273,583	1,273,583	
\$100,000 under \$200,000			9,904	71,860	21,449	125,300	13,962	729,808	675,628	
\$200,000 under \$500,000			1,950	34,320	4,999	44,913	3,553	44,913	383,443	
\$500,000 under \$1,000,000			214	8,016	602	20,086	488	160,129	132,235	
\$1,000,000 or more			60	6,096	229	18,215	200	206,456	163,621	
<b>Taxable returns, total</b>			794,982	855,700	805,598	912,987	1,875,918	6,665,197	6,336,700	
Under \$2,000			359	4,442	338	3,059	1,379	13,491	11,658	
\$2,000 under \$4,000			1,790	467	784	1,116	27,865	11,699	11,679	
\$4,000 under \$6,000			36,171	12,152	14,297	3,088	232,618	101,578	101,578	
\$6,000 under \$8,000			48,229	18,145	43,597	12,434	294,188	192,267	191,748	
\$8,000 under \$10,000			72,282	44,373	53,282	20,722	339,699	278,007	276,987	
\$10,000 under \$12,000			71,774	37,756	57,116	18,648	234,530	294,780	294,085	
\$12,000 under \$14,000			61,014	33,959	53,836	26,754	134,222	228,520	227,652	
\$14,000 under \$16,000			66,214	33,456	57,858	26,013	104,606	233,765	230,529	
\$16,000 under \$18,000			67,335	40,372	51,650	29,227	69,810	199,170	199,170	
\$18,000 under \$20,000			47,825	30,857	41,918	30,756	52,623	191,500	186,677	
\$20,000 under \$25,000			86,946	71,152	106,186	57,917	104,760	437,544	430,570	
\$25,000 under \$30,000			69,456	67,402	68,497	63,093	69,478	409,535	404,951	
\$30,000 under \$50,000			106,071	178,836	145,418	171,778	127,466	1,198,224	1,160,975	
\$50,000 under \$100,000			47,046	164,848	81,555	212,148	64,852	1,337,140	1,256,911	
\$100,000 under \$200,000			9,851	69,290	21,448	125,299	13,789	720,736	672,578	
\$200,000 under \$500,000			1,946	34,168	4,995	73,543	3,545	448,996	383,296	
\$500,000 under \$1,000,000			273	14,024	831	38,281	688	295,856	295,856	
\$1,000,000 or more										
<b>Total nontaxable returns</b>	15,551	1,894	129,515	149,954	63,086	56,591	578,868	499,065	491,881	1,599
<b>All returns, summary:</b>										
Under \$5,000	8,396	1,271	73,191	69,740	27,462	27,540	424,876	233,653	230,125	1,462
\$5,000 under \$10,000	7,155	624	195,553	114,493	135,115	49,594	992,290	688,395	688,395	*137
\$10,000 under \$15,000			181,140	98,323	145,543	61,670	457,600	697,459	697,459	
\$15,000 under \$20,000			147,176	98,013	126,290	78,503	179,897	529,331	521,176	
\$20,000 or more			327,437	624,885	434,274	752,271	400,123	5,006,189	4,891,426	

Footnotes at end of table







Table 3.20—Returns With Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income

All figures are estimates based on samples—money amounts are in thousands of dollars

Size of adjusted gross income	Total returns with tax due at time of filing												
	Number of returns	Total tax liability	Taxpayments					Tax due at time of filing					
			Total		Income tax withheld		Estimated tax payments		Total	Tax paid with return		Balance due after remittance	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)	(12)	(13)
All returns, total	17,759,470	76,746,595	15,370,237	54,756,334	12,620,713	40,385,423	3,988,520	15,648,544	19,990,260	15,909,884	17,952,971	7,798,563	2,037,290
Under \$2,000	307,694	18,367	69,092	16,879	22,518	5,862	7,588	4,379	71,488	282,224	58,543	38,838	12,944
\$2,000 under \$4,000	331,415	108,689	176,064	87,753	28,875	6,670	55,905	11,884	87,794	466,826	76,088	124,734	11,706
\$4,000 under \$6,000	987,782	255,156	431,644	234,861	129,851	45,997	88,410	26,226	179,285	854,515	148,721	315,878	30,563
\$6,000 under \$8,000	1,106,842	537,880	682,627	247,289	143,463	49,927	124,831	37,425	242,928	959,048	148,721	409,510	47,800
\$8,000 under \$10,000	1,112,585	904,556	858,204	500,292	333,185	120,835	160,385	40,264	959,970	329,880	437,387	74,385	47,800
\$10,000 under \$12,000	1,036,509	1,140,578	896,984	725,387	655,449	201,952	288,379	216,983	415,214	813,230	472,931	84,198	84,198
\$12,000 under \$14,000	1,064,451	1,592,150	969,446	1,076,917	752,654	800,471	282,176	263,466	515,243	920,119	404,174	111,068	111,068
\$14,000 under \$16,000	1,227,827	2,242,746	1,187,771	1,670,818	961,687	1,319,891	283,373	340,776	571,928	1,055,314	480,377	588,501	91,551
\$16,000 under \$18,000	1,209,011	2,677,657	1,151,437	2,050,365	1,195,983	1,695,983	237,229	345,654	627,292	1,039,980	525,584	651,360	101,708
\$18,000 under \$20,000	1,209,559	3,149,007	1,160,555	2,414,630	1,024,728	2,043,036	217,178	361,628	734,376	1,045,320	611,813	597,320	122,564
\$20,000 under \$25,000	2,716,858	9,983,142	2,682,945	7,341,499	2,412,505	6,443,185	448,514	869,844	1,741,643	2,453,427	1,495,187	1,382,268	246,455
\$25,000 under \$30,000	1,844,984	8,275,489	1,811,093	6,879,218	1,634,871	5,989,527	352,342	849,419	1,586,271	1,705,530	1,415,854	909,450	182,417
\$30,000 under \$50,000	2,459,404	18,142,254	2,408,781	14,171,744	2,083,352	11,253,227	707,422	2,806,253	3,970,511	2,333,530	3,597,892	1,109,041	372,819
\$50,000 under \$100,000	754,051	13,870,141	735,681	9,978,622	536,475	5,746,425	402,761	4,071,400	3,891,519	726,023	3,590,860	232,889	300,659
\$100,000 under \$200,000	161,694	5,393,257	158,159	3,983,257	114,252	2,707,842	103,445	2,564,170	1,965,544	156,544	2,165,911	34,578	136,721
\$200,000 under \$500,000	34,124	4,128,856	33,676	2,763,301	23,635	1,068,709	25,695	1,596,974	1,385,554	33,264	1,302,530	63,024	63,024
\$500,000 under \$1,000,000	3,856	1,243,661	3,810	711,077	175,213	3,200	483,172	3,756	532,584	1,244	665,180	275	275
\$1,000,000 or more	1,276	1,410,387	1,268	718,315	822	84,776	1,140	588,505	682,072	1,244	17,646,668	7,513,652	1,992,257
Favorable returns, total	16,601,690	76,311,285	14,906,483	56,672,361	12,462,267	40,343,365	3,861,258	15,609,196	19,638,924	14,869,847	17,646,668	7,513,652	1,992,257
Under \$2,000	56,428	40,091	6,065	8,161	1,941	569	74	2,403	31,929	55,900	26,043	772	5,886
\$2,000 under \$4,000	285,430	53,909	102,022	13,452	67,992	5,660	33,623	7,487	40,456	231,023	35,160	68,818	5,297
\$4,000 under \$6,000	783,096	201,270	346,305	66,039	283,179	43,771	77,360	20,663	135,230	655,184	111,762	250,602	23,469
\$6,000 under \$8,000	920,731	467,061	587,807	233,714	147,735	52,708	218,773	90,618	233,346	793,496	194,188	340,754	39,158
\$8,000 under \$10,000	1,024,772	849,883	806,001	487,679	329,592	104,735	382,504	154,561	239,790	877,684	292,507	421,507	69,697
\$10,000 under \$12,000	996,703	1,109,542	870,261	717,021	500,213	200,513	280,517	212,230	382,521	877,539	311,237	464,324	81,264
\$12,000 under \$14,000	1,038,983	1,570,015	942,510	1,072,470	798,785	259,632	261,703	259,632	497,545	896,312	388,300	476,507	109,245
\$14,000 under \$16,000	1,204,782	2,217,599	1,132,390	1,684,743	955,861	1,317,649	279,091	338,302	552,856	1,032,906	462,154	584,933	90,702
\$16,000 under \$18,000	1,166,679	2,662,867	1,144,812	2,047,067	987,653	1,695,203	235,684	344,542	615,800	1,027,828	514,667	649,604	101,133
\$18,000 under \$20,000	1,201,420	3,315,690	1,153,627	2,413,220	1,023,427	2,042,964	216,222	360,934	722,470	1,038,005	600,435	595,419	123,036
\$20,000 under \$25,000	2,897,877	9,658,644	2,649,359	7,337,582	2,410,481	6,442,555	485,870	867,508	1,721,061	2,437,075	1,477,490	1,377,062	243,572
\$25,000 under \$30,000	1,840,181	8,469,278	1,808,242	6,877,823	1,633,606	5,988,954	351,132	848,895	1,591,455	1,701,078	1,411,494	908,700	179,961
\$30,000 under \$50,000	2,451,501	18,129,443	2,404,569	14,169,902	2,081,766	11,252,786	706,317	2,805,734	3,959,540	2,326,587	3,587,548	1,107,019	371,992
\$50,000 under \$100,000	752,318	13,967,352	734,658	9,977,590	535,962	5,746,024	402,827	4,070,823	3,889,765	724,491	4,589,365	223,551	300,397
\$100,000 under \$200,000	**195,657	**1,824,595	**92,784	**8,156,504	**137,867	**3,776,544	**29,111	**4,161,117	**3,668,090	**189,739	**3,468,369	**41,989	**199,724
\$200,000 under \$500,000	3,856	1,243,661	3,810	711,077	2,533	175,213	3,200	493,172	532,584	3,756	510,769	816	21,815
\$500,000 under \$1,000,000	1,276	1,410,387	1,268	718,315	822	84,776	1,140	588,505	682,072	1,244	685,160	275	26,892
Total nonliable returns	1,157,780	435,310	463,754	83,974	158,446	22,058	107,282	39,348	351,336	1,039,837	306,303	274,911	45,033
All returns, summary	1,344,910	301,451	460,426	65,308	274,550	29,832	100,848	24,920	236,153	1,183,700	198,132	327,091	38,021
\$5,000 under \$10,000	2,701,408	1,393,168	1,757,205	795,899	505,345	1,152,639	548,828	275,379	797,269	2,338,863	657,891	999,256	139,378
\$10,000 under \$15,000	2,862,043	3,739,143	2,407,793	2,342,373	1,839,119	1,848,986	889,834	670,270	1,196,770	2,947,456	982,297	1,219,334	234,473
\$15,000 under \$20,000	3,055,312	7,063,004	2,928,409	4,395,722	2,945,960	4,512,347	1,886,439	578,501	2,626,327	4,884,639	1,390,667	1,575,143	276,615
\$20,000 or more	64,049,819	47,957,033	7,616,413	33,468,903	13,819,537	33,468,903	2,044,509	13,819,537	16,092,786	17,433,984	3,667,739	1,346,802	1,346,802

Footnotes at end of table



[All figures are estimates based on samples—money amounts are in thousands of dollars]

Footnotes at end of table



Table 3.20—Returns With Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns by type of taxpayment—Continued										Neither income tax withheld nor estimated tax payments										
	Estimated tax payments and no income tax withheld					Tax due at time of filing					Total tax payments					Tax due at time of filing					
	Number of returns	Total taxpay-ments	Estimated tax payments	Tax paid at time of filing		Balance due after remittance	Number of returns	Amount	Number of returns	Amount	Total	Total taxpayments		Number of returns	Amount	Total	Tax paid at time of filing		Number of returns	Amount	Balance due after remittance
				Number of returns	Amount							Number of returns	Amount				Number of returns	Amount			
All returns, total	2,299,870	9,335,032	9,172,706	4,500,283	2,205,942	4,247,168	429,132	253,114	2,938,887	449,654	120,587	3,323,390	2,532,012	2,728,484	691,432	594,906	7,750	31,498	63,816	16,939	
Under \$2,000	7,061	3,630	3,210	5,048	6,755	4,356	326	682	278,115	39,513	8,841	53,436	257,522	45,676	31,498	7,750	31,498	63,816	16,939		
\$2,000 under \$4,000	54,888	11,670	10,670	5,313	54,934	5,248	7,797	1,548	388,794	33,443	2,070	72,645	347,224	62,819	62,819	9,827	31,498	63,816	16,939		
\$4,000 under \$6,000	88,986	23,166	21,166	11,527	80,694	9,979	19,916	1,548	603,935	47,797	3,594	128,706	551,029	111,767	111,767	16,939	31,498	63,816	16,939		
\$6,000 under \$8,000	206,579	64,548	64,188	32,965	195,575	29,895	40,557	2,970	485,430	61,215	5,033	180,962	430,889	151,691	121,208	26,381	31,498	63,816	16,939		
\$8,000 under \$10,000	206,531	130,767	130,675	50,772	138,675	48,745	21,117	2,027	288,630	44,449	5,333	207,578	271,532	171,040	76,595	36,537	31,498	63,816	16,939		
\$10,000 under \$12,000	212,304	187,611	186,834	69,199	206,548	62,697	40,533	6,501	188,756	29,231	3,228	170,956	138,268	127,143	55,092	43,807	31,498	63,816	16,939		
\$12,000 under \$14,000	176,954	209,294	208,312	83,367	170,345	77,340	27,991	6,027	134,843	29,338	8,021	117,077	143,899	40,261	33,586	33,586	31,498	63,816	16,939		
\$14,000 under \$16,000	185,683	253,178	251,924	107,178	179,849	102,307	34,968	4,872	80,457	30,896	10,401	134,054	70,675	109,469	28,855	24,586	31,498	63,816	16,939		
\$16,000 under \$18,000	143,554	255,142	253,280	103,940	138,934	96,825	22,683	7,115	64,896	17,322	4,437	145,167	54,814	114,000	23,482	31,167	31,167	31,167	31,167		
\$18,000 under \$20,000	117,658	252,559	250,394	96,820	110,752	65,585	24,122	11,235	67,173	16,169	4,201	192,687	57,186	154,449	22,759	38,238	38,238	38,238	38,238		
\$20,000 under \$25,000	211,714	540,806	539,053	254,666	203,952	240,164	38,889	14,502	92,639	36,726	6,871	282,365	80,635	227,197	36,354	55,168	55,168	55,168	55,168		
\$25,000 under \$30,000	159,095	535,635	529,535	260,862	151,155	240,423	38,461	20,438	51,018	17,127	6,142	227,995	45,064	192,745	18,853	35,250	35,250	35,250	35,250		
\$30,000 under \$50,000	287,757	1,631,063	1,611,767	738,569	277,023	703,503	64,371	55,006	87,933	37,672	20,359	593,495	78,249	504,829	28,136	88,667	88,667	88,667	88,667		
\$50,000 under \$100,000	186,680	2,689,257	2,658,797	1,158,797	1,893,633	1,086,633	38,896	12,526	1,086,633	12,526	1,086	1,086,633	37,672	388,494	9,763	82,863	82,863	82,863	82,863		
\$100,000 under \$200,000	131,243	1,381,243	1,348,927	716,531	41,791	880,312	6,835	38,219	4,388	1,941	9,750	177,949	37,672	143,555	1,502	34,394	34,394	34,394	34,394		
\$200,000 under \$500,000	42,966	788,652	771,422	427,081	9,550	408,551	1,685	12,530	706	258	6,095	66,860	595	52,661	283	14,199	14,199	14,199	14,199		
\$500,000 under \$1,000,000	1,257	298,298	298,337	175,041	1,234	183,172	182	5,869	66	20	1,547	16,665	53	13,203	3,452	10,307	10,307	10,307	10,307		
\$1,000,000 or more	440	291,304	273,356	188,686	433	185,130	63	3,535	14	6	5,944	14,165	9	3,658	6	10,307	10,307	10,307	10,307		
Taxable returns, total	2,200,409	9,298,784	9,137,358	4,480,225	2,114,358	4,228,736	415,183	251,489	1,939,014	243,807	101,552	3,036,861	1,730,745	2,478,301	481,922	558,560	3,160	10,519	21,333	32,939	
Under \$2,000	381	2,484	1,866	4,288	326	3,656	65	633	51,596	1,233	215	19,791	51,396	16,621	309	3,160	4,216	10,519	21,333	32,939	
\$2,000 under \$4,000	33,050	7,300	6,700	3,910	33,050	3,910	4,488	1,112	29,086	1,112	1,112	29,086	150,052	24,870	21,400	4,216	10,519	21,333	32,939	44,556	
\$4,000 under \$6,000	68,454	18,058	16,499	8,966	60,592	7,475	18,028	1,521	15,944	1,521	1,521	15,944	40,632	12,252	11,252	70,596	21,333	32,939	44,556	58,882	
\$6,000 under \$8,000	183,743	77,493	71,493	28,849	174,212	26,490	34,899	2,359	354,280	21,356	1,969	354,280	315,230	112,252	104,215	68,865	48,982	31,498	63,816	16,939	
\$8,000 under \$10,000	196,493	134,178	133,975	47,475	189,921	45,583	20,304	1,882	245,632	26,861	2,839	245,632	222,797	144,215	113,448	48,982	31,498	63,816	16,939	21,333	
\$10,000 under \$12,000	205,969	183,376	182,726	67,077	200,651	60,661	39,934	6,416	145,650	19,211	1,987	145,650	155,004	117,818	113,448	48,982	31,498	63,816	16,939	21,333	
\$12,000 under \$14,000	174,827	207,761	206,816	82,722	168,220	76,709	27,588	6,013	117,928	21,455	7,185	117,928	162,372	101,782	95,431	31,498	63,816	16,939	21,333	21,333	
\$14,000 under \$16,000	182,703	251,218	249,995	105,702	176,908	100,861	34,929	4,841	66,218	13,816	3,720	66,218	118,888	57,009	51,114	25,636	23,774	30,763	37,866	44,556	
\$16,000 under \$18,000	142,279	253,788	253,056	103,523	137,659	96,409	22,683	7,115	148,880	14,880	3,723	148,880	135,862	46,977	42,515	22,515	30,763	37,866	44,556	58,882	
\$18,000 under \$20,000	116,783	251,907	249,750	96,297	110,126	82,237	23,873	7,115	110,660	13,417	3,681	110,660	184,675	51,388	47,770	21,107	30,763	37,866	44,556	58,882	
\$20,000 under \$25,000	209,507	538,944	535,258	253,265	207,991	239,244	38,336	14,020	77,889	29,371	5,804	77,889	224,565	67,770	61,770	32,324	33,324	33,324	33,324	33,324	
\$25,000 under \$30,000	158,653	535,257	528,980	260,653	150,714	240,216	38,454	20,437	15,963	15,963	15,963	15,963	15,963	15,963	15,963	15,963	15,963	15,963	15,963	15,963	
\$30,000 under \$50,000	286,857	1,630,632	1,611,336	757,507	276,123	702,501	64,310	55,006	82,878	35,946	19,583	82,878	35,946	35,946	35,946	35,946	35,946	35,946	35,946	35,946	
\$50,000 under \$100,000	186,283	2,689,817	2,658,797	1,158,655	1,893,633	1,086,633	38,896	12,526	1,086,633	12,526	1,086	1,086,633	37,672	27,183	9,750	14,984	31,498	63,816	16,939	21,333	
\$100,000 under \$200,000	52,720	788,652	771,422	427,081	9,550	408,551	1,685	12,530	706	258	6,095	68,661	37,672	27,183	9,750	14,984	31,498	63,816	16,939	21,333	
\$200,000 under \$500,000	1,257	298,298	298,337	175,041	1,234	183,172	182	5,869	66	20	1,547	18,665	53	13,203	3,452	10,307	10,307	10,307	10,307	10,307	
\$500,000 under \$1,000,000	440	291,304	273,356	188,686	433	185,130	63	3,535	14	6	5,944	14,165	9	3,658	6	10,307	10,307	10,307	10,307	10,307	
\$1,000,000 or more	440	291,304	273,356	188,686	433	185,130	63	3,535	14	6	5,944	14,165	9	3,658	6	10,307	10,307	10,307	10,307	10,307	
Total nontaxable returns	99,461	36,248	35,446	20,058	95,584	18,432	13,949	1,626	899,873	205,847	19,035	286,530	801,267	250,183	209,510	36,347	25,740	37,704	48,185	62,078	
All returns, summary	2,299,870	9,335,032	9,172,706	4,500,283	2,205,942	4,247,168	429,132	253,114	2,938,887	449,654	120,587	3,323,390	2,532,012	2,728,484	691,432	594,906	7,750	31,498	63,816	16,939	
Under \$5,000	94,871	22,029	22,029	13,685	88,813	11,957	15,460	1,728	975,489	91,005	8,504	975,489	884,578	155,791	155,791	25,740	37,704	48,185	62,078	81,205	
\$5,000 under \$10,000	260,359	64,184	59,772	20,707	64,184	20,707	7,253	5,574	1,079,615	135,412	12,642	1,079,615	978,971	387,192	387,192	62,078	81,205	101,251	130,251	169,251	
\$10,000 under \$15,000	541,235	538,806	538,806	207,988	483,123	212,173	90,117	15,764	68,584	13,485	13,485	68,584	292,270	147,750	147,750	32,617	44,185	56,185	72,185	94,185	
\$15,000 under \$20,000	336,053	616,548	616,548	252,537	322,365	232,581	61,180	19,566	173,289	46,377	11,163	173,289	235,517	153,542	153,542	32,617	44,185	56,185	72,185	94,185	
\$20,000 or more	889,632	7,912,257	7,795,302	3,894,152	6,664,411	3,724,083	189,122	210,063	267,658	108,276	74,794	267,658	235,517	153,542	153,542	32,617	44,185	56,185	72,185	94,185	

\*Estimates should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Less than \$500.

NOTE: Detail may not add to total because of rounding.



# Taxpayers Age 65 or Over; Credit for the Elderly

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## Introduction

This section presents data on two groups of returns: those which one additional exemption is claimed for taxpayers age 65 or over, and those on which the credit for the elderly (formerly, retirement income credit) was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

## Returns with Age Exemptions

Persons age 65 or over benefited from certain special provisions under the Internal Revenue Code. These included:

(1) an additional \$750 exemption for each taxpayer age 65 or over,

(2) the exemption from taxation of social security income, a major source of income for many older persons, and

(3) the "credit for the elderly," which was originally introduced by the Tax Reform Act of 1976 to replace the "retirement income credit."

In addition, beginning with Tax Year 1977, taxpayers age 65 or over could exclude from taxation the first \$35,000 of the gain from the sale of a personal residence (increased from \$20,000 by the Tax Reform Act of 1976), and they could also include the extra exemption for age 65 or over in computing the personal exemption portion of the general tax credit. Table 4A shows selected items reported on returns of taxpayers age 65 or over, classified by marital status.

For 1977, the filing requirement for a single person age 65 or over was \$3,700 in gross income (compared to the \$3,200 filing requirement for 1976), while for a person who qualified as a "surviving spouse" the amount was \$3,950 (\$3,600 for 1976). For joint returns, if one spouse was 65 or over, the filing requirement was \$5,450 (\$4,350 for 1976) and it was \$6,200 (\$5,100 for 1976) if both spouses were 65 or over. The reason for the higher filing requirements was that the extra age exemptions made taxpayers below these limits nontaxable in any case.

The tables in this section represent information reported on both the Form 1040 and Form 1040A. However, as can be seen in table 4C, a very small percentage of taxpayers age 65 or over filed Form 1040A, primarily because much of their income was in the form of pensions, annuities, and rental income, and because many of these taxpayers claimed the credit for the elderly. All of these items required the use of the Form 1040.

## Credit for the Elderly

Introduced for Tax Year 1976 by the Tax Reform Act of 1976, this credit replaced the retirement in-

come credit in effect for 1975 and earlier years. The Tax Reduction and Simplification Act of 1977 postponed the effective date of this provision to Tax Year 1977, but allowed eligible taxpayers to use the more beneficial of the two credit computations for Tax Year 1976.

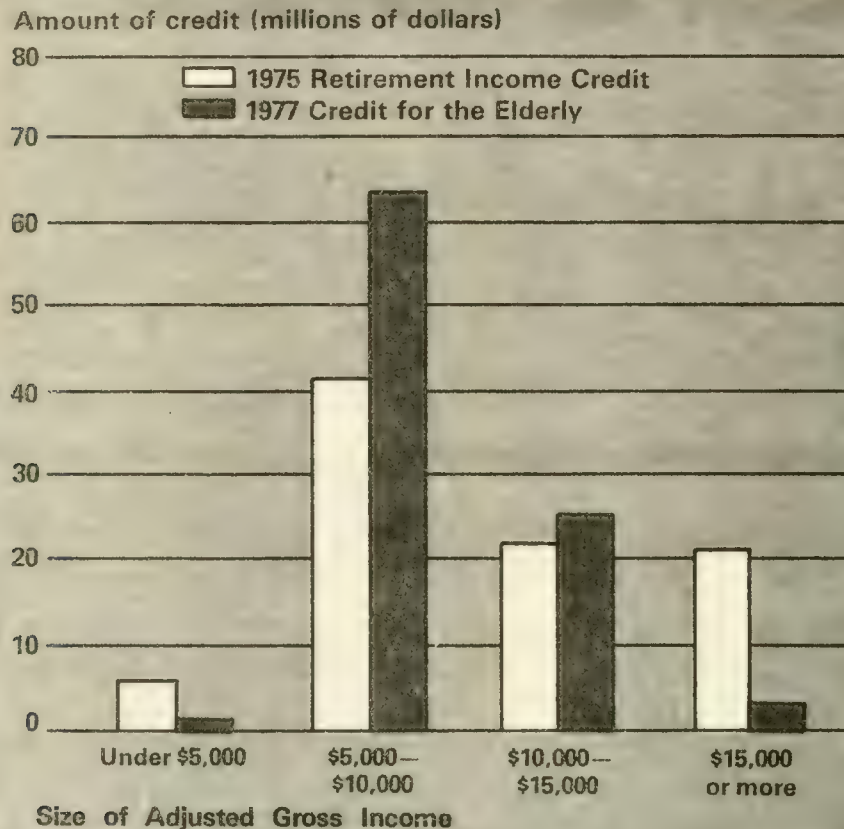
For taxpayers under age 65, the computation of the new credit was similar to that for the old retirement income credit. In brief, the base for this computation for 1977 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons filing separate returns, reduced by pensions received under the Social Security or Railroad Retirement Acts. The base was further reduced by the amount of "earned income" (defined here as the gross amount of wages, salaries, or professional fees, and other amounts received as compensation for personal services) in excess of \$900 (\$1,200 for taxpayers over age 62). The actual credit equalled 15 percent of the (reduced) base.

Prior to 1976, the computation of the retirement income credit for taxpayers age 65 and over was quite similar to that for taxpayers under 65, except that all types of pensions and annuities, as well as income from savings, could be used in computing the base. The credit for the elderly introduced for 1977, on the other hand, differed markedly between the two age groups. Amounts received from pensions or savings were not used in computing the credit for taxpayers age 65 and over. The computation base was simply \$2,500, \$3,750, or \$1,875, depending on marital status, reduced by pensions received under the Social Security or Railroad Retirement Acts. However, instead of a phase-out based on earned income, the new law contained a phase-out based on adjusted gross income (i.e., both earned and unearned income). This phase-out equalled one-half of the excess of adjusted gross income over \$7,500 for single persons,



Chart 4A.

### Returns of taxpayers age 65 or over: 1975 retirement income credit and 1977 credit for the elderly



over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons age 65 and over with adjusted gross incomes over \$12,500, married couples with incomes over \$17,500, or separated persons with incomes over \$8,750.

One more minor change introduced by the Tax Reform Act of 1976 was the elimination of the prior-year income test. Under the previous law, to qualify for the retirement income credit, the taxpayer had to have received earned income in excess of \$600 in each of any 10 years prior to the one for which the credit was claimed. There was no such test for claiming the credit for the elderly.

Chart 4A compares the credit for the elderly claimed for 1977 by taxpayers age 65 and over to the retirement income credit claimed by this same group for 1975. Details on the age and size of adjusted gross income of taxpayers claiming the credit for the elderly are shown in table 4B.



**Table 4A.—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Marital status	Number of returns	Adjusted gross income less deficit	Exemptions		Returns with zero bracket amount only	
			Number of exemptions	Amount	Number of returns	Zero bracket amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total .....	8,028,471	101,199,343	23,663,711	17,747,783	5,862,659	14,228,310
Joint returns of husbands and wives, total .....	4,497,220	68,464,903	16,420,159	12,315,119	3,152,136	8,819,876
Both age 65 or over .....	2,448,879	37,606,815	9,912,596	7,434,447	1,717,690	4,771,309
Husband 65 or over; wife under 65 .....	1,732,029	25,901,920	5,541,072	4,155,804	1,209,818	3,402,165
Wife 65 or over; husband under 65 .....	316,312	4,956,168	966,491	724,868	224,628	646,402
Separate returns of husbands and wives .....	75,263	787,592	159,699	119,774	45,078	66,702
Returns of heads of households .....	142,072	1,595,013	384,797	288,598	90,121	178,322
Returns of surviving spouses .....	5,434	69,667	16,963	12,722	*4,834	*15,469
Returns of single persons .....	3,308,482	30,281,967	6,682,093	5,011,570	2,570,490	5,149,941

Marital status	Returns with itemized deductions						Taxable income <sup>1</sup>	
	Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total .....	1,655,633	12,587,490	1,592,325	4,397,840	1,652,501	7,953,175	7,454,984	76,944,150
Joint returns of husbands and wives, total .....	1,012,587	8,181,115	998,670	3,157,501	1,012,515	4,947,127	4,150,806	52,175,903
Both age 65 or over .....	528,291	4,558,317	515,717	1,634,805	528,225	2,872,396	2,233,407	27,835,300
Husband 65 or over; wife under 65 .....	403,246	3,149,661	401,962	1,264,126	403,246	1,860,345	1,611,780	20,299,889
Wife 65 or over; husband under 65 .....	81,050	473,137	80,991	258,570	81,044	214,386	305,619	4,040,714
Separate returns of husbands and wives .....	21,416	232,221	19,269	30,830	21,330	197,982	64,347	548,528
Returns of heads of households .....	41,147	224,279	40,813	89,762	41,147	133,756	130,934	1,194,993
Returns of surviving spouses .....	*198	*3,161	*198	*634	*198	*2,527	5,032	55,760
Returns of single persons .....	580,285	3,946,714	533,375	1,119,113	577,311	2,671,784	3,103,865	22,968,966

Marital status	Tax preferences		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total .....	131,628	4,422,299	5,197,059	15,229,852	5,200,571	15,598,344
Joint returns of husbands and wives, total .....	90,418	3,197,849	2,866,342	10,682,538	2,868,952	10,951,377
Both age 65 or over .....	55,543	1,926,131	1,474,881	5,855,486	1,475,996	6,015,683
Husband 65 or over; wife under 65 .....	31,933	1,160,602	1,155,507	4,118,224	1,156,991	4,216,463
Wife 65 or over; husband under 65 .....	2,942	111,116	235,954	708,828	235,965	719,231
Separate returns of husbands and wives .....	1,392	81,339	36,018	146,158	36,023	154,651
Returns of heads of households .....	1,184	43,278	96,737	227,458	96,799	230,729
Returns of surviving spouses .....	*12	*963	*2,090	*10,052	2,095	10,107
Returns of single persons .....	38,622	1,098,871	2,195,872	4,163,645	2,196,702	4,251,480

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.<sup>2</sup> Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



**Table 4B.—Returns With Credit for the Elderly: Credit by Age of Taxpayer and Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns		Returns of taxpayers under 65		Returns of taxpayers age 65 and over			
	Number of returns	Credit for the elderly	Number of returns	Credit for the elderly	Total		Joint returns with one taxpayer under 65 and one 65 or over	
					Number of returns	Credit for the elderly	Number of returns	Credit for the elderly
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>793,450</b>	<b>167,591</b>	<b>224,529</b>	<b>74,698</b>	<b>568,921</b>	<b>92,893</b>	<b>106,328</b>	<b>18,1</b>
Under \$5,000 .....	50,095	2,983	*9,698	*918	40,397	2,066	—	—
\$5,000 under \$10,000 .....	441,460	86,235	70,267	22,370	371,193	63,865	48,874	7.5
\$10,000 under \$15,000 .....	208,168	45,438	63,165	21,181	145,003	24,257	48,365	8.8
\$15,000 under \$20,000 .....	39,724	13,415	29,997	11,350	9,727	2,064	*6,493	*1.7
\$20,000 under \$30,000 .....	44,068	16,351	42,519	15,943	*1,549	*408	*1,549	*4
\$30,000 under \$50,000 .....	8,658	2,793	8,137	2,671	*521	*122	*521	*1
\$50,000 or more .....	1,277	377	748	265	531	112	526	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

**Table 4C.—Form 1040A Returns of Taxpayers Age 65 or Over: Selected Characteristics**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Dividends in adjusted gross income	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>481,845</b>	<b>2,654,483</b>	<b>1,424,575</b>	<b>612,642</b>	<b>471,866</b>	<b>2,569,169</b>	<b>35,432</b>	<b>3</b>
Under \$5,000 .....	284,487	804,166	838,643	379,243	274,508	758,818	*20,077	*2
\$5,000 under \$10,000 .....	119,860	794,315	354,511	149,750	119,860	775,693	*9,988	—
\$10,000 under \$15,000 .....	58,529	698,003	167,364	62,533	58,529	679,045	*333	—
\$15,000 under \$20,000 .....	13,550	232,091	47,036	15,219	13,550	230,917	*1,839	—
\$20,000 or more .....	*5,419	*125,888	*17,021	*5,897	*5,419	*124,696	*3,195	—

Size of adjusted gross income	Interest received		Zero bracket amount		Taxable income <sup>1</sup>		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>239,107</b>	<b>81,879</b>	<b>377,408</b>	<b>805,935</b>	<b>377,408</b>	<b>1,660,645</b>	<b>192,487</b>	<b>152</b>
Under \$5,000 .....	114,715	43,329	180,050	245,500	180,050	249,997	*15,050	—
\$5,000 under \$10,000 .....	74,934	18,498	119,860	331,443	119,860	528,432	99,939	30
\$10,000 under \$15,000 .....	39,275	18,903	58,529	168,895	58,529	572,480	58,529	72
\$15,000 under \$20,000 .....	*6,845	*709	13,550	42,758	13,550	196,814	13,550	29
\$20,000 or more .....	*3,338	*439	*5,419	*17,341	*5,419	*113,122	*5,419	*20

Size of adjusted gross income	General tax credit		Income tax after credits		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)
<b>Total</b> .....	<b>192,487</b>	<b>21,564</b>	<b>177,394</b>	<b>130,443</b>	<b>177,394</b>	<b>130</b>
Under \$5,000 .....	*15,050	*508	*4,938	*128	*4,938	—
\$5,000 under \$10,000 .....	99,939	9,370	94,958	20,675	94,958	20
\$10,000 under \$15,000 .....	58,529	8,271	58,529	63,770	58,529	63
\$15,000 under \$20,000 .....	13,550	2,439	13,550	26,522	13,550	26
\$20,000 or more .....	*5,419	*975	*5,419	*19,347	*5,419	*19

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>1</sup>Included zero bracket amount.

NOTE: Detail may not add to total because of rounding.



Source: U.S. Department of the Treasury, Internal Revenue Service. \*Returns of taxpayers age 65 or over: Selected income and tax items by size of adjusted gross income. [All figures are estimates based on samples—money amounts are in thousands of dollars.]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received	
			Total exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>8,028,471</b>	<b>101,199,343</b>	<b>23,663,711</b>	<b>10,480,724</b>	<b>3,183,300</b>	<b>28,891,802</b>	<b>1,398,876</b>	<b>6,151,390</b>	<b>2,285,349</b>	<b>6,053,131</b>	<b>126,112</b>	<b>169,867</b>	<b>3,540,167</b>	<b>14,231,023</b>
Under \$2,000	470,305	-157,292	1,293,365	573,687	134,701	192,005	186,209	-610,189	49,588	98,829	7,174	-8,173	72,113	53,711
\$2,000 under \$4,000	1,043,717	3,289,479	2,782,730	1,263,516	409,158	944,390	125,904	122,904	125,364	135,827	8,452	18,744	256,961	184,744
\$4,000 under \$6,000	1,438,482	7,150,592	3,937,453	1,783,173	477,936	1,511,339	173,113	128,593	278,736	178,453	8,182	488	486,340	498,860
\$6,000 under \$8,000	1,178,269	8,196,182	3,408,554	1,540,960	372,732	1,857,580	120,472	172,354	240,472	226,148	10,824	-6,370	464,532	489,723
\$8,000 under \$10,000	818,947	2,712,828	2,478,557	1,103,510	270,407	1,531,877	88,286	161,214	223,691	190,882	10,824	-22,988	394,544	570,071
\$10,000 under \$12,000	661,810	7,237,765	2,014,380	890,485	279,753	2,037,697	108,749	185,167	223,691	218,530	5,742	21,070	321,095	656,362
\$12,000 under \$14,000	459,160	5,639,521	1,384,233	633,168	202,919	1,850,063	55,174	144,470	124,093	143,377	4,874	8,431	226,975	479,506
\$14,000 under \$16,000	349,818	5,249,852	1,080,504	469,907	150,506	1,525,678	55,678	149,588	128,682	130,308	5,633	26,066	196,267	358,598
\$16,000 under \$18,000	287,507	4,873,454	897,368	389,986	160,372	1,753,529	54,263	243,512	103,185	126,537	2,460	6,120	136,170	488,658
\$18,000 under \$20,000	229,827	4,359,392	738,622	339,507	132,553	1,679,431	41,983	199,149	101,256	106,966	4,068	3,821	136,767	520,503
\$20,000 under \$25,000	337,618	7,523,689	1,091,752	461,477	169,933	2,470,333	63,744	433,075	167,426	353,431	9,512	11,639	226,062	913,116
\$25,000 under \$30,000	222,013	6,068,846	742,681	321,817	98,876	1,397,393	68,749	534,120	127,633	382,034	12,627	5,341	150,457	648,376
\$30,000 under \$50,000	333,952	12,638,931	1,118,339	482,170	163,801	3,505,311	124,304	1,340,175	209,862	898,517	19,280	12,515	255,578	2,025,834
\$50,000 under \$100,000	150,917	10,185,270	514,487	220,015	78,394	2,393,347	78,197	1,498,419	116,203	945,315	10,077	26,398	132,858	2,297,382
\$100,000 under \$200,000	40,901	5,482,180	141,640	60,549	24,150	1,229,952	24,286	799,681	34,970	633,112	3,447	15,268	37,795	1,476,809
\$200,000 under \$500,000	11,685	3,374,253	41,037	17,337	7,586	711,161	7,939	368,058	10,543	532,190	1,377	13,247	11,347	1,113,742
\$500,000 under \$1,000,000	1,705	1,137,653	5,801	2,496	1,052	134,628	1,162	101,393	1,567	251,065	274	3,904	1,632	474,059
\$1,000,000 or more	658	1,428,738	2,198	954	431	65,982	457	134,718	613	412,891	129	4,758	642	590,568
<b>Taxable returns, total</b>	<b>5,200,571</b>	<b>90,229,215</b>	<b>15,147,565</b>	<b>6,676,573</b>	<b>2,150,939</b>	<b>24,116,054</b>	<b>859,152</b>	<b>6,324,810</b>	<b>1,791,205</b>	<b>5,755,191</b>	<b>93,853</b>	<b>175,496</b>	<b>2,738,782</b>	<b>13,353,315</b>
Under \$2,000	772	-64,063	2,686	1,076	434	13,308	764	-101,447	722	54,907	130	60	433	14,717
\$2,000 under \$4,000	5,929	19,037	11,827	5,813	2,985	14,896	56	-3,047	106,318	75,220	—	—	221,765	236,208
\$4,000 under \$6,000	566,409	2,893,772	1,136,675	566,409	125,951	388,915	42,052	46,037	147,824	155,529	4,652	-1,895	315,046	342,407
\$6,000 under \$8,000	814,360	5,750,156	2,041,509	916,726	300,453	1,434,101	66,718	72,759	203,862	180,364	10,385	23,741	374,337	533,088
\$8,000 under \$10,000	771,426	6,894,663	2,300,030	1,026,734	256,637	1,487,523	99,300	151,917	197,296	209,417	5,280	17,475	311,714	622,117
\$10,000 under \$12,000	646,956	7,097,616	1,973,072	871,673	277,354	2,023,428	82,921	173,423	197,296	209,417	5,280	17,475	311,714	622,117
\$12,000 under \$14,000	445,689	5,779,567	1,371,478	596,964	202,877	1,849,526	54,734	183,765	122,001	132,250	4,583	8,105	222,831	444,844
\$14,000 under \$16,000	345,648	5,189,031	1,069,752	465,285	150,082	1,518,711	53,832	138,943	128,602	180,226	5,633	26,066	194,872	337,943
\$16,000 under \$18,000	283,802	4,811,276	887,277	366,224	160,088	1,749,163	53,897	248,136	119,156	175,855	2,480	6,120	134,490	486,066
\$18,000 under \$20,000	225,947	4,286,888	726,272	299,708	130,386	1,647,507	39,811	218,811	101,300	191,542	2,008	3,621	133,136	566,060
\$20,000 under \$25,000	335,893	7,485,862	1,073,172	458,372	169,727	2,464,388	62,019	418,352	166,574	350,371	9,512	11,639	225,075	909,228
\$25,000 under \$30,000	218,779	5,974,208	732,972	316,976	98,949	1,397,275	67,111	536,708	126,006	385,208	12,626	5,366	147,224	604,567
\$30,000 under \$50,000	331,503	12,546,850	1,111,592	478,106	163,800	3,505,310	124,098	1,338,553	207,899	893,031	19,275	12,328	254,092	1,992,530
\$50,000 under \$100,000	150,343	10,150,408	512,708	218,132	78,124	2,391,527	78,025	1,498,250	115,821	941,056	10,069	25,828	132,331	2,276,710
\$100,000 under \$200,000	40,985	5,477,517	141,524	60,496	24,128	1,328,381	24,258	801,194	34,948	633,086	3,441	15,263	37,764	1,474,134
\$200,000 or more	14,242	5,306,427	49,018	20,779	9,064	911,096	9,555	1,196,110	12,720	1,196,110	1,779	21,910	13,615	2,175,593
<b>Total non-taxable returns</b>	<b>2,827,900</b>	<b>10,970,127</b>	<b>8,516,146</b>	<b>3,804,151</b>	<b>1,032,361</b>	<b>2,775,748</b>	<b>539,724</b>	<b>-173,420</b>	<b>474,144</b>	<b>297,940</b>	<b>32,259</b>	<b>-5,629</b>	<b>801,385</b>	<b>875,709</b>
<b>All returns, summary:</b>														
Under \$5,000	2,255,079	6,460,682	6,060,226	2,750,831	829,357	1,961,635	416,124	-468,121	323,955	257,005	17,809	-6,400	565,310	437,922
\$5,000 under \$10,000	2,694,621	13,340,088	7,840,433	3,524,015	883,617	4,075,653	318,330	443,996	593,896	473,134	28,843	17,949	1,119,180	1,368,187
\$10,000 under \$15,000	1,283,675	15,561,140	3,825,072	1,727,128	544,633	4,560,403	172,827	413,320	386,179	413,997	15,535	52,652	657,734	1,463,734
\$15,000 under \$20,000	685,447	11,997,843	2,189,235	911,835	381,270	4,285,995	122,557	552,555	292,508	498,440	7,202	12,595	381,457	1,219,893
\$20,000 or more	1,069,649	47,689,570	3,647,945	1,566,815	544,223	12,008,116	368,839	5,209,640	688,811	4,008,555	56,723	93,071	816,383	9,740,287

Footnotes at end of table.



Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]														
Size of adjusted gross income	Domestic and foreign dividends received—Continued		Interest received		Pensions and annuities			Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		
	In adjusted gross income		Total		In adjusted gross income		Amount		Amount		Amount		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total	2,969,581	13,790,026	7,227,924	25,627,036	3,801,985	18,383,047	3,704,945	18,979,825	1,719,077	3,683,310	184,021	1,006,462	239,763	1,321,777
Under \$2,000	44,066	48,001	349,991	346,227	90,992	240,778	75,491	73,760	115,177	—1,174	10,828	14,989	1,036	1,440
\$2,000 under \$4,000	210,353	160,364	809,301	1,140,621	391,178	809,301	374,140	720,610	197,609	151,601	7,992	17,515	18,892	11,831
\$4,000 under \$6,000	398,199	444,851	1,278,841	2,598,883	708,567	1,999,920	704,711	1,720,512	277,854	286,196	15,011	25,022	14,442	21,271
\$6,000 under \$8,000	350,610	451,008	1,065,244	2,555,856	626,563	2,505,784	622,321	2,389,030	187,004	298,020	19,588	8,575	13,560	34,994
\$8,000 under \$10,000	338,129	520,202	771,907	2,424,302	510,633	2,442,302	498,162	2,198,544	144,836	234,617	5,385	5,730	11,171	38,023
\$10,000 under \$12,000	280,810	616,548	628,936	2,054,245	381,263	1,908,899	349,953	1,603,616	165,416	242,178	10,289	10,634	12,681	33,799
\$12,000 under \$14,000	189,982	450,568	422,727	1,553,388	250,903	1,476,723	248,537	1,427,771	84,576	174,743	11,248	11,006	13,931	60,598
\$14,000 under \$16,000	167,467	512,527	340,346	1,546,128	185,411	1,201,123	161,331	1,098,500	71,178	136,188	12,464	11,688	11,943	47,200
\$16,000 under \$18,000	137,753	447,266	272,199	1,150,155	138,414	835,941	133,367	800,464	75,004	173,889	7,401	12,602	13,571	58,773
\$18,000 under \$20,000	117,027	501,892	216,672	994,101	97,061	605,640	93,592	550,556	55,515	173,889	7,708	13,660	13,671	38,230
\$20,000 under \$25,000	197,943	862,161	324,294	1,652,612	149,227	1,291,562	141,122	1,209,928	88,113	276,734	11,395	72,382	34,646	188,339
\$25,000 under \$30,000	129,440	625,603	218,718	1,684,166	91,163	816,966	86,100	737,063	65,856	240,276	17,523	135,025	22,188	139,660
\$30,000 under \$50,000	230,871	1,996,229	324,600	2,757,263	138,358	1,434,439	134,501	1,355,298	106,955	541,859	22,874	133,077	28,035	190,424
\$50,000 under \$100,000	126,961	2,272,823	148,556	1,772,424	47,143	512,922	46,157	483,593	60,534	446,872	15,823	186,713	24,025	197,329
\$100,000 under \$200,000	36,536	1,470,549	40,163	666,656	11,405	145,432	11,256	135,142	17,237	197,537	5,580	119,391	8,210	111,811
\$200,000 under \$500,000	11,162	1,111,853	11,664	330,578	3,019	51,025	2,967	48,127	5,040	78,454	2,213	98,944	2,759	82,692
\$500,000 under \$1,000,000	1,614	473,787	1,659	85,684	477	8,972	474	8,278	808	11,136	423	40,722	511	26,196
\$1,000,000 or more	638	590,854	646	91,738	158	3,474	154	3,060	329	7,173	178	69,307	210	41,354
Taxable returns, total	2,364,531	13,003,826	4,916,346	21,891,886	2,648,944	14,952,670	2,587,350	14,030,866	1,143,747	3,192,889	140,526	956,592	190,676	1,195,353
Under \$2,000	416	14,643	690	14,993	**184	**1,033	**184	**962	466	—9,047	133	3,995	30	—596
\$2,000 under \$4,000	57	122	5,929	14,727	**	**	**	**	56	—	56	2,876	—	—
\$4,000 under \$6,000	191,401	216,142	528,627	1,247,278	281,987	774,552	278,223	759,287	100,048	127,591	3,001	5,046	5,880	19,101
\$6,000 under \$8,000	249,312	312,603	736,131	1,930,178	427,454	1,653,572	425,118	1,619,559	123,872	194,683	11,784	3,281	6,736	21,042
\$8,000 under \$10,000	323,496	485,587	727,703	2,328,184	473,209	2,251,223	463,596	2,027,004	134,340	206,364	2,230	4,301	4,312	9,867
\$10,000 under \$12,000	271,553	583,675	615,547	2,003,107	357,772	1,897,502	346,462	1,792,218	162,424	238,615	10,284	10,631	10,631	30,668
\$12,000 under \$14,000	185,866	418,489	418,588	1,543,003	250,573	1,475,811	248,207	1,427,110	82,496	175,419	11,243	10,993	13,541	57,387
\$14,000 under \$16,000	168,052	512,105	336,881	1,516,071	183,087	1,192,850	178,987	1,081,227	71,019	137,342	12,464	11,688	11,510	43,482
\$16,000 under \$18,000	134,099	485,417	268,494	1,124,071	138,414	853,541	133,967	73,089	73,089	171,487	7,376	11,944	6,239	32,980
\$18,000 under \$20,000	113,398	498,984	214,792	964,725	94,894	597,951	91,415	542,566	55,284	173,181	7,458	13,511	13,671	36,237
\$20,000 under \$25,000	196,936	878,485	322,767	1,647,230	149,024	1,289,864	140,919	1,208,230	86,548	272,655	11,395	72,382	34,643	188,329
\$25,000 under \$30,000	126,207	782,280	215,485	1,654,719	91,138	816,695	86,075	736,792	64,255	236,530	15,927	128,361	20,593	122,233
\$30,000 under \$50,000	229,385	1,953,141	322,630	2,743,748	137,126	1,427,964	133,269	1,348,861	105,998	525,432	22,974	133,077	27,185	175,393
\$50,000 under \$100,000	126,442	2,255,206	147,982	1,767,769	47,024	511,378	46,078	482,049	60,388	448,039	15,808	186,676	23,901	197,244
\$100,000 under \$200,000	36,505	1,467,878	40,135	684,787	11,405	145,432	11,256	135,142	17,231	197,525	5,579	119,375	8,210	111,811
\$200,000 or more	13,408	2,173,323	13,964	507,365	3,653	63,402	3,594	59,395	6,172	96,990	2,814	208,973	3,478	150,175
Total nontaxable returns	605,030	786,200	2,311,578	3,935,150	1,155,041	3,430,378	1,117,596	2,948,959	575,330	480,321	43,495	49,870	49,107	126,424
All returns, summary:														
Under \$5,000	451,273	383,483	1,805,849	2,663,088	822,830	2,032,550	787,310	1,660,726	445,749	277,356	32,260	45,413	21,904	14,429
\$5,000 under \$10,000	690,084	1,240,933	2,469,435	6,802,810	1,505,153	6,093,928	1,487,515	5,656,704	476,731	703,905	26,544	16,418	37,197	83,535
\$10,000 under \$15,000	566,700	1,380,338	1,219,203	4,367,617	701,492	3,766,214	685,814	3,766,214	281,713	472,701	24,788	25,115	33,281	136,734
\$15,000 under \$20,000	326,339	683,400	1,070,337	2,932,400	331,560	2,099,949	321,536	1,915,692	170,012	1,800,144	24,320	63,954	26,816	99,874
\$20,000 or more	735,165	8,616,860	1,070,337	9,061,121	440,950	4,284,792	422,771	3,980,488	344,848	1,800,144	76,109	855,561	120,585	977,205

Footnotes at end of table.



Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All other sources net income less loss <sup>a</sup>			Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions			Excess itemized deductions			Taxable income <sup>b</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total itemized deductions	Zero bracket amount		Amount		Number of returns	Amount
										Number of returns	Amount	Number of returns	Amount		
All returns, total	849,013	310,550	416,390	785,832	5,882,659	14,228,310	1,655,633	12,587,490	1,592,325	4,397,840	1,652,501	7,953,175	7,454,984	76,944,150	
Under \$2,000	25,463	-293,891	5,339	18,516	84,268	20,480	1,387	5,481	-	-	1,387	1,846	84,268	20,480	
\$2,000 under \$4,000	43,202	17,079	15,170	24,758	895,137	1,206,905	23,051	110,431	13,289	17,156	23,051	46,467	908,476	1,250,157	
\$4,000 under \$6,000	102,754	71,742	42,954	56,696	1,326,053	2,854,213	112,409	457,101	90,674	163,426	109,435	205,536	1,416,727	4,043,401	
\$6,000 under \$8,000	98,988	34,509	35,161	25,796	1,047,283	2,843,628	130,985	590,577	115,968	283,828	130,986	240,329	1,163,249	5,441,259	
\$8,000 under \$10,000	91,716	31,706	43,270	48,250	683,165	1,818,426	135,782	573,734	132,316	381,756	135,783	202,320	815,481	5,264,169	
\$10,000 under \$12,000	85,385	59,031	28,296	44,748	536,808	1,511,512	125,002	602,936	120,741	322,921	124,963	267,221	657,549	5,470,822	
\$12,000 under \$14,000	45,173	19,589	28,218	45,492	388,159	1,045,941	82,001	391,577	81,590	225,284	82,001	165,368	449,794	4,637,294	
\$14,000 under \$16,000	43,774	28,476	26,766	44,856	252,348	730,069	97,470	471,927	96,728	262,728	97,470	203,840	349,056	4,236,298	
\$16,000 under \$18,000	51,950	57,735	19,993	31,459	177,650	525,621	109,857	625,507	108,103	304,635	109,857	315,960	285,753	3,936,448	
\$18,000 under \$20,000	42,491	47,153	13,578	36,599	135,278	406,341	84,547	508,857	84,547	298,189	84,548	238,022	229,823	3,567,417	
\$20,000 under \$25,000	64,474	26,101	36,884	53,038	157,773	487,379	179,845	1,035,080	179,847	522,296	179,845	509,497	337,170	6,205,965	
\$25,000 under \$30,000	40,633	27,519	23,596	38,755	98,763	298,083	123,250	848,940	121,601	362,119	123,250	483,141	220,364	5,031,387	
\$30,000 under \$50,000	65,412	42,260	46,614	123,997	81,508	245,281	252,444	2,032,858	250,368	742,522	252,444	1,284,254	331,877	10,527,987	
\$50,000 under \$100,000	33,474	82,172	30,010	123,235	16,240	47,834	134,677	1,764,281	134,206	401,307	134,611	1,361,280	150,446	8,444,698	
\$100,000 under \$200,000	10,139	27,261	8,455	44,180	2,018	5,977	38,883	1,068,101	38,827	116,866	38,883	95,109	40,845	4,426,523	
\$200,000 under \$500,000	3,751	19,326	2,172	20,377	1,179	525	11,706	374,739	11,666	34,982	11,700	739,656	11,845	2,606,453	
\$500,000 under \$1,000,000	594	4,000	255	3,140	24	66	1,681	304,686	1,676	4,950	1,681	299,129	1,700	834,083	
\$1,000,000 or more	240	8,832	80	1,941	5	16	653	434,587	649	1,873	653	432,703	654	999,799	
Taxable returns, total	646,178	487,678	342,609	681,525	3,785,957	10,207,844	1,433,811	10,946,470	1,423,618	4,035,544	1,430,679	6,897,540	5,195,575	72,053,517	
Under \$2,000	453	-54,620	43	1,205	-	-	25	422	-	-	25	342	-	-	
\$2,000 under \$4,000	2,985	-7,755	-	-	-	-	2,929	10,860	45,204	95,609	2,929	11,487	2,944	6,565	
\$4,000 under \$6,000	28,699	20,140	10,726	11,996	521,180	1,143,588	45,228	115,458	58,201	132,288	45,228	19,366	566,384	2,021,761	
\$6,000 under \$8,000	47,992	26,746	20,439	18,428	755,738	1,931,177	58,630	179,451	58,291	132,288	58,630	46,079	814,029	4,174,077	
\$8,000 under \$10,000	84,420	29,875	38,222	40,065	662,356	1,852,660	109,070	405,018	109,069	292,779	109,023	112,133	771,425	5,057,598	
\$10,000 under \$12,000	84,982	59,335	28,047	44,375	535,985	1,508,879	112,971	484,260	112,971	302,465	112,932	181,612	648,956	5,436,018	
\$12,000 under \$14,000	44,893	19,362	28,158	44,843	388,117	1,045,807	77,572	342,173	77,571	214,428	77,572	127,742	445,688	4,623,247	
\$14,000 under \$16,000	43,526	28,418	26,135	44,668	251,971	729,256	93,677	425,699	93,672	258,511	93,677	167,177	345,643	4,219,569	
\$16,000 under \$18,000	49,963	57,437	19,893	31,459	177,624	525,537	106,178	516,085	106,178	298,475	106,178	217,610	283,802	3,928,208	
\$18,000 under \$20,000	40,784	46,783	23,157	36,599	133,605	400,987	92,342	470,933	92,341	263,454	92,342	207,453	225,946	3,534,738	
\$20,000 under \$25,000	64,470	26,147	36,544	52,348	157,753	467,315	178,140	1,005,168	178,139	520,205	178,140	484,961	335,892	6,196,632	
\$25,000 under \$30,000	40,632	27,538	23,570	38,732	98,736	297,997	120,043	758,630	119,895	358,966	120,043	401,491	218,731	5,024,295	
\$30,000 under \$50,000	64,379	41,965	46,609	123,989	81,507	245,288	249,896	1,933,428	249,382	740,751	249,896	1,190,783	330,889	10,525,112	
\$50,000 under \$100,000	33,303	79,885	30,005	123,220	16,220	47,775	134,123	1,729,603	134,011	401,000	134,057	1,326,166	150,231	8,440,195	
\$100,000 under \$200,000	10,116	27,255	8,455	44,180	2,013	5,966	38,952	1,065,083	38,904	116,784	38,952	94,611	40,817	4,424,613	
\$200,000 or more	4,581	32,057	2,506	25,429	208	607	14,034	1,504,201	13,990	41,802	14,028	1,462,283	14,198	4,440,291	
Total nontaxable returns	202,835	-157,128	73,781	104,307	2,096,702	4,020,465	221,822	1,641,021	162,707	362,295	221,822	1,055,635	2,259,409	4,830,633	
All returns, summary:															
Under \$5,000	130,121	-243,815	38,956	84,116	1,679,022	2,643,628	65,878	275,004	50,920	71,917	65,878	115,031	1,729,942	3,045,698	
\$5,000 under \$10,000	231,402	104,961	103,538	89,899	2,358,884	6,300,025	337,717	1,452,321	301,325	754,249	337,717	598,446	2,658,209	12,073,767	
\$10,000 under \$15,000	145,649	80,358	69,267	109,309	1,028,705	2,912,860	254,970	1,227,407	249,566	679,074	254,970	534,440	1,278,271	12,096,245	
\$15,000 under \$20,000	123,124	131,576	57,163	93,845	441,538	1,306,624	253,909	826,308	252,123	709,684	253,909	559,970	683,651	9,752,035	
\$20,000 or more	218,717	237,470	148,066	408,662	356,510	1,065,171	743,139	8,263,362	738,391	2,187,915	743,139	6,061,288	1,094,901	39,076,405	

Footnotes at end of table.



**Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued**  
 [All figures are estimates based on sample—money amounts are in thousands of dollars]

Size of adjusted gross income	Income tax before credits			Total		Credit for the elderly			Earned income credit used to offset income tax before credits			Tax credits				General tax credit				
	Number of returns	Amount	(44)	Number of returns	Amount	(46)	Number of returns	Amount	(48)	Number of returns	Amount	(50)	Number of returns	Amount	(52)	Number of returns	Amount	(54)	Number of returns	Amount
All returns, total	5,957,386	16,273,546	5,954,457	1,043,694	568,921	92,893	*12,315	*1,180	748,616	2,955,068	470,173	2,999,388	278,444							
Under \$2,000	**155,428	**18,411	**152,500	**3,574	118,831	11,735	*2,961	54,904	—	—	—	—	152,489	3,574						
\$2,000 under \$4,000	841,049	138,844	841,049	67,067	118,831	11,735	*2,961	54,904	—	—	—	—	841,049	54,904						
\$4,000 under \$6,000	1,093,292	378,963	1,093,292	131,687	176,985	33,376	*9,354	84,983	149,724	11,695	1,093,292	841,049								
\$6,000 under \$8,000	808,032	531,744	808,032	117,721	115,774	20,819	—	93,436	284,213	28,946	808,032	841,049								
\$8,000 under \$10,000	654,320	638,745	654,320	107,620	101,341	16,074	—	86,881	322,707	43,088	654,320	841,049								
\$10,000 under \$12,000	449,749	617,851	449,749	78,871	32,658	6,049	—	68,434	317,419	50,553	449,749	841,049								
\$12,000 under \$14,000	347,038	617,851	347,038	72,352	31,677	2,834	—	59,860	323,924	56,528	347,038	841,049								
\$14,000 under \$16,000	285,753	609,205	285,753	57,625	5,476	1,144	—	48,827	255,990	47,430	285,753	841,049								
\$16,000 under \$18,000	229,547	593,584	229,547	48,180	*2,088	1,144	—	40,819	220,616	39,560	229,547	841,049								
\$18,000 under \$20,000	336,780	1,111,774	336,780	68,908	*786	*211	—	60,383	330,026	59,253	336,780	841,049								
\$20,000 under \$25,000	220,360	997,394	220,360	48,033	*763	*197	—	39,355	215,896	38,765	220,360	841,049								
\$25,000 under \$30,000	330,770	2,566,557	330,770	96,639	*521	*122	—	59,310	324,148	58,300	330,770	841,049								
\$30,000 under \$50,000	150,244	2,901,518	150,244	68,219	*462	*106	—	25,342	146,561	26,368	150,244	841,049								
\$50,000 under \$100,000	40,825	1,984,156	40,825	36,283	*50	*3	—	40,825	40,006	7,198	40,825	841,049								
\$100,000 under \$200,000	11,845	1,411,209	11,845	28,034	*16	*2	—	11,845	11,558	2,080	11,845	841,049								
\$200,000 under \$500,000	1,700	512,743	1,700	8,847	*43	*1	—	1,700	1,644	296	1,700	841,049								
\$500,000 under \$1,000,000	654	666,449	654	6,024	*1	*1	—	654	618	111	654	841,049								
\$1,000,000 or more	5,198,124	18,197,425	5,195,195	967,573	462,738	76,881	*8,750	701,900	2,950,065	469,468	5,195,195	232,414								
Taxable returns, total	5,957,386	16,273,546	5,954,457	1,043,694	568,921	92,893	*12,315	*1,180	748,616	2,955,068	470,173	2,999,388	278,444							
Under \$2,000	**5,873	**3,044	**2,945	**206	—	—	—	—	206	—	—	—	206							
\$2,000 under \$4,000	566,364	118,326	566,364	46,548	87,945	6,627	—	39,761	—	—	—	—	39,761							
\$4,000 under \$6,000	814,029	349,712	814,029	102,546	143,653	28,120	*8,750	72,618	148,889	11,635	814,029	60,963								
\$6,000 under \$8,000	771,308	520,994	771,308	106,971	96,267	15,741	—	68,520	283,390	28,872	771,308	60,963								
\$8,000 under \$10,000	648,956	638,975	648,956	105,851	99,017	15,520	—	86,284	322,707	43,088	648,956	43,195								
\$10,000 under \$12,000	617,397	617,397	617,397	78,418	32,552	6,038	—	68,176	317,380	50,548	617,397	17,628								
\$12,000 under \$14,000	345,643	615,214	345,643	70,078	32,552	2,830	—	59,688	322,775	56,363	345,643	3,335								
\$14,000 under \$16,000	283,802	607,902	283,802	57,322	5,476	1,144	—	48,654	285,954	47,425	283,802	2,268								
\$16,000 under \$18,000	225,918	579,354	225,918	43,950	*2,088	1,144	—	40,409	218,943	39,259	225,918	2,228								
\$18,000 under \$20,000	335,892	1,110,793	335,892	67,926	*786	*211	—	60,253	329,733	59,206	335,892	*1,550								
\$20,000 under \$25,000	218,732	997,091	218,732	47,730	*763	*197	—	39,166	215,896	38,760	218,732	1,047								
\$25,000 under \$30,000	330,757	2,566,442	330,757	96,524	*521	*122	—	59,307	324,136	58,298	330,757	406								
\$30,000 under \$50,000	150,147	2,900,281	150,147	68,882	*462	*106	—	26,925	146,465	26,351	150,147	1,010								
\$50,000 under \$100,000	40,797	1,983,506	40,797	35,633	*50	*3	—	39,978	39,978	7,193	40,797	152								
\$100,000 under \$200,000	14,198	2,590,393	14,198	42,867	*19	*1	—	14,198	13,819	2,487	14,198	72								
\$200,000 or more	759,262	76,121	759,262	76,121	106,183	16,013	*3,565	46,716	5,003	888	759,262	46,030								
Total nontaxable returns	566,153	50,210	566,153	32,834	40,397	2,066	—	30,664	433,937	40,642	566,153	46,030								
All returns, summary	566,153	50,210	566,153	32,834	40,397	2,066	—	30,664	433,937	40,642	566,153	46,030								
Under \$5,000	2,331,648	1,005,652	2,331,648	287,225	371,193	63,665	*12,315	212,131	1,231,068	119,776	2,331,648	30,664								
\$5,000 under \$10,000	1,273,051	1,521,782	1,273,051	145,013	145,013	23,257	—	121,756	793,366	119,776	1,273,051	64,034								
\$10,000 under \$15,000	683,956	1,521,101	683,956	141,511	97,721	2,064	—	83,356	657,280	117,184	683,956	47,965								
\$15,000 under \$20,000	1,093,177	12,151,801	1,093,177	360,996	2,601	642	—	1,093,177	1,070,485	192,372	1,093,177	3,527								
\$20,000 or more	—	—	—	—	—	—	—	—	—	—	—	—								

Footnotes at end of table.



Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Income tax after credits		Additional tax for tax preferences		Total income tax	Earned income credit used to offset all other taxes	Total tax liability	Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns, total</b>	5,197,059	15,229,852	112,049	368,492	5,200,571	15,598,344	17,518	5,492,579	62,042
Under \$2,000	11,524	11,524	771	6,579	5,200,571	15,598,344	17,518	5,492,579	62,042
\$2,000 under \$4,000	1,304	1,304	57	1,333	772	6,595	4,496	54,412	12,876
\$4,000 under \$6,000	6,929	6,929	25	1,197	5,200,571	15,598,344	17,518	5,492,579	62,042
\$6,000 under \$8,000	2,325	2,325	399	2,476	772	6,595	4,496	54,412	12,876
\$8,000 under \$10,000	1,966	1,966	371	2,476	772	6,595	4,496	54,412	12,876
\$10,000 under \$12,000	648,956	31,124	798	2,476	772	6,595	4,496	54,412	12,876
\$12,000 under \$14,000	445,688	540,980	746	2,476	772	6,595	4,496	54,412	12,876
\$14,000 under \$16,000	345,636	545,136	1,804	2,476	772	6,595	4,496	54,412	12,876
\$16,000 under \$18,000	283,795	550,580	2,824	2,476	772	6,595	4,496	54,412	12,876
\$18,000 under \$20,000	225,918	535,114	2,017	2,476	772	6,595	4,496	54,412	12,876
\$20,000 under \$25,000	335,891	1,042,668	10,977	2,476	772	6,595	4,496	54,412	12,876
\$25,000 under \$30,000	218,608	949,361	14,443	2,476	772	6,595	4,496	54,412	12,876
\$30,000 under \$50,000	330,514	2,469,918	31,101	2,476	772	6,595	4,496	54,412	12,876
\$50,000 under \$100,000	149,625	2,833,299	31,169	2,476	772	6,595	4,496	54,412	12,876
\$100,000 under \$200,000	40,736	1,947,873	9,899	2,476	772	6,595	4,496	54,412	12,876
\$200,000 or more	14,158	2,547,497	4,548	2,476	772	6,595	4,496	54,412	12,876
<b>Total nonrefundable returns</b>	5,197,059	15,229,852	112,049	368,492	5,200,571	15,598,344	17,518	5,492,579	62,042
<b>Taxable returns, total</b>	5,197,059	15,229,852	112,049	368,492	5,200,571	15,598,344	17,518	5,492,579	62,042
Under \$2,000	11,524	11,524	771	6,579	5,200,571	15,598,344	17,518	5,492,579	62,042
\$2,000 under \$4,000	1,304	1,304	57	1,333	772	6,595	4,496	54,412	12,876
\$4,000 under \$6,000	6,929	6,929	25	1,197	5,200,571	15,598,344	17,518	5,492,579	62,042
\$6,000 under \$8,000	2,325	2,325	399	2,476	772	6,595	4,496	54,412	12,876
\$8,000 under \$10,000	1,966	1,966	371	2,476	772	6,595	4,496	54,412	12,876
\$10,000 under \$12,000	648,956	31,124	798	2,476	772	6,595	4,496	54,412	12,876
\$12,000 under \$14,000	445,688	540,980	746	2,476	772	6,595	4,496	54,412	12,876
\$14,000 under \$16,000	345,636	545,136	1,804	2,476	772	6,595	4,496	54,412	12,876
\$16,000 under \$18,000	283,795	550,580	2,824	2,476	772	6,595	4,496	54,412	12,876
\$18,000 under \$20,000	225,918	535,114	2,017	2,476	772	6,595	4,496	54,412	12,876
\$20,000 under \$25,000	335,891	1,042,668	10,977	2,476	772	6,595	4,496	54,412	12,876
\$25,000 under \$30,000	218,608	949,361	14,443	2,476	772	6,595	4,496	54,412	12,876
\$30,000 under \$50,000	330,514	2,469,918	31,101	2,476	772	6,595	4,496	54,412	12,876
\$50,000 under \$100,000	149,625	2,833,299	31,169	2,476	772	6,595	4,496	54,412	12,876
\$100,000 under \$200,000	40,736	1,947,873	9,899	2,476	772	6,595	4,496	54,412	12,876
\$200,000 or more	14,158	2,547,497	4,548	2,476	772	6,595	4,496	54,412	12,876
<b>Total nonrefundable returns</b>	5,197,059	15,229,852	112,049	368,492	5,200,571	15,598,344	17,518	5,492,579	62,042
<b>All returns, summary:</b>	5,197,059	15,229,852	112,049	368,492	5,200,571	15,598,344	17,518	5,492,579	62,042
Under \$5,000	250,904	17,377	853	6,909	251,757	24,286	10,280	438,604	45,548
\$5,000 under \$10,000	1,906,630	718,427	7,770	2,051	1,907,147	720,478	7,238	2,003,852	16,494
\$10,000 under \$15,000	1,263,619	1,324,644	2,390	1,256	1,263,627	1,324,644	1,326	1,268,727	1,382,226
\$15,000 under \$20,000	686,374	1,378,590	5,899	1,346	686,415	1,379,937	1,346	687,925	1,428,113
\$20,000 or more	1,089,532	11,790,814	102,137	356,929	1,091,625	12,147,744	12,142	1,093,471	12,357,880

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

\*Comprises State income tax refunds, alimony, and other income less loss.

\*Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



## Individual Returns/1977 - Age 65 or Over; Credit for the Elderly

Table 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized Deductions by Type and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b>	<b>1,655,633</b>	<b>12,587,490</b>	<b>1,531,196</b>	<b>2,579,867</b>	<b>1,614,973</b>	<b>4,469,824</b>	<b>864,900</b>	<b>1,574,497</b>
Under \$2,000	*1,387	*5,481	*1,387	*2,052	*1,387	*2,086	*1,382	*1,026
\$2,000 under \$4,000	23,051	110,431	23,031	68,061	23,051	20,078	10,731	6,751
\$4,000 under \$6,000	112,409	457,101	112,363	287,788	94,440	86,526	35,895	30,894
\$6,000 under \$8,000	130,986	580,577	128,019	290,098	116,398	122,314	54,898	39,603
\$8,000 under \$10,000	135,782	573,734	128,248	199,984	132,838	165,653	79,160	83,544
\$10,000 under \$12,000	125,002	602,936	118,144	185,683	124,603	160,871	72,000	80,892
\$12,000 under \$14,000	82,001	391,577	80,138	169,335	82,001	89,508	40,473	54,989
\$14,000 under \$16,000	97,470	471,927	94,020	104,846	97,470	170,472	48,565	66,651
\$16,000 under \$18,000	109,857	623,507	99,314	190,474	108,185	200,059	60,310	77,134
\$18,000 under \$20,000	94,549	506,857	88,171	90,117	94,549	199,847	51,202	83,292
\$20,000 under \$25,000	179,845	1,035,080	163,229	214,660	179,845	429,158	100,709	130,989
\$25,000 under \$30,000	123,250	848,940	114,952	184,437	121,637	288,491	69,737	109,456
\$30,000 under \$50,000	252,444	2,032,958	223,210	322,126	251,012	890,455	136,935	238,971
\$50,000 under \$100,000	134,677	1,764,261	114,796	134,552	134,657	772,334	71,940	218,742
\$100,000 under \$200,000	38,883	1,068,101	31,631	55,600	38,883	445,143	22,181	146,196
\$200,000 under \$500,000	11,706	774,739	8,829	26,470	11,688	261,414	7,233	111,223
\$500,000 under \$1,000,000	1,681	304,696	1,251	3,593	1,679	87,216	1,108	40,761
\$1,000,000 or more	653	434,587	463	990	650	98,199	461	43,382
All returns, summary:								
Under \$5,000	65,878	275,004	65,858	159,990	57,059	60,593	24,144	18,826
\$5,000 under \$10,000	337,737	1,452,321	327,190	687,993	311,055	336,064	157,902	152,993
\$10,000 under \$15,000	254,970	1,227,497	246,169	412,452	254,571	332,440	136,595	167,467
\$15,000 under \$20,000	253,909	1,369,308	233,618	328,003	252,237	488,318	135,955	195,492
\$20,000 or more	743,139	8,263,362	658,361	991,429	740,051	3,272,410	410,304	1,039,719

Size of adjusted gross income	Contributions deduction		Miscellaneous deductions				Excess itemized deductions	
	Number of returns	Amount	Total		Net casualty or theft loss		Political contributions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b>	<b>1,537,349</b>	<b>2,986,713</b>	<b>1,376,151</b>	<b>956,589</b>	<b>96,728</b>	<b>130,431</b>	<b>85,407</b>	<b>9,186</b>
Under \$2,000	*1,387	*299	*1,382	*19	—	—	—	—
\$2,000 under \$4,000	20,113	13,841	18,630	1,700	*56	*22	*8	*1
\$4,000 under \$6,000	83,552	43,088	76,701	8,804	—	—	*1,304	*49
\$6,000 under \$8,000	115,213	84,346	100,951	44,216	*10,204	*32,658	*3,426	*240
\$8,000 under \$10,000	123,411	98,199	116,263	16,354	*4,226	*926	*568	*3
\$10,000 under \$12,000	113,411	143,345	103,177	32,144	*9,350	*8,864	*2,388	*60
\$12,000 under \$14,000	68,903	61,659	69,213	16,086	*4,398	*4,279	*5	*1
\$14,000 under \$16,000	91,774	90,458	83,328	39,499	*9,399	*16,920	*1,683	*231
\$16,000 under \$18,000	101,469	121,949	84,123	33,892	*5,628	*792	*3,472	*360
\$18,000 under \$20,000	92,246	98,103	81,396	35,497	4,039	3,464	*454	*19
\$20,000 under \$25,000	174,755	185,180	151,252	75,093	13,536	8,638	*1,906	*231
\$25,000 under \$30,000	120,768	198,888	114,370	67,668	6,714	5,546	10,086	1,033
\$30,000 under \$50,000	247,624	403,323	214,783	178,083	14,962	12,431	19,164	1,973
\$50,000 under \$100,000	130,834	426,740	114,121	162,893	9,324	16,813	23,324	2,589
\$100,000 under \$200,000	38,099	320,707	33,880	100,455	3,427	5,874	11,784	1,514
\$200,000 under \$500,000	11,506	298,017	10,445	77,615	1,157	5,156	4,735	709
\$500,000 under \$1,000,000	1,646	144,937	1,550	28,188	211	1,277	769	121
\$1,000,000 or more	638	253,635	606	38,381	95	6,770	331	53
All returns, summary:								
Under \$5,000	52,145	31,939	44,889	3,656	*56	*22	*485	*48
\$5,000 under \$10,000	291,531	207,833	269,018	67,437	14,430	33,584	*4,821	*245
\$10,000 under \$15,000	228,251	241,357	212,625	73,781	16,478	25,931	*3,620	*280
\$15,000 under \$20,000	239,552	274,157	208,612	83,338	16,336	8,387	*4,182	*391
\$20,000 or more	725,870	2,231,427	641,007	728,377	49,428	62,506	72,099	8,222

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*Less than \$500

NOTE: Detail may not add to total because of rounding.



Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All returns, total</b>	<b>793,450</b>	<b>8,082,568</b>	<b>1,973,399</b>	<b>646,590</b>	<b>248,484</b>	<b>1,642,281</b>	<b>81,307</b>	<b>90,014</b>	<b>149,273</b>	<b>171,079</b>	<b>6,311</b>	<b>17,964</b>	<b>227,816</b>	<b>311,032</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	16,267	22,956	16,267	118,631	30,602	70,579	46	144	20,095	—	—	—	2,889	896
\$4,000 under \$6,000	145,747	754,538	264,578	118,631	48,600	218,430	9,719	2,304	20,095	—2,002	46	120	43,466	60,812
\$6,000 under \$8,000	195,637	1,386,797	437,112	195,575	48,600	218,430	15,846	28,458	38,040	61,823	258	120	57,468	76,312
\$8,000 under \$10,000	143,704	1,285,908	390,352	146,621	33,212	170,904	14,160	20,536	22,821	29,839	47	87	34,782	46,608
\$10,000 under \$12,000	127,567	1,386,464	387,247	141,071	44,712	328,973	14,594	20,536	20,716	22,821	2408	12,348	27,703	40,632
\$12,000 under \$14,000	57,085	735,753	166,978	50,139	30,454	183,057	5,848	14,277	13,004	—3,974	544	630	10,613	8,285
\$14,000 under \$16,000	35,075	519,469	101,574	21,445	15,513	113,263	6,073	—28	6,442	—4,583	39	112	11,297	20,169
\$16,000 under \$18,000	14,786	250,316	42,064	8,214	3,630	15,957	2,650	2,319	4,829	7,389	28	13	6,995	4,378
\$18,000 under \$20,000	13,369	253,240	38,822	2,088	9,920	77,042	3,392	754	5,416	—794	288	—	8,530	8,391
\$20,000 under \$25,000	27,576	625,537	72,630	786	13,772	189,778	4,825	—4,030	10,515	19,822	2,433	5,433	11,750	8,247
\$25,000 under \$30,000	16,492	448,390	39,976	763	12,793	197,596	1,928	11,690	1,306	2,887	—	—	5,122	6,678
\$30,000 under \$50,000	8,658	320,467	22,313	521	6,253	123,198	2,008	23	4,948	26,396	135	23	6,115	7,569
\$50,000 under \$100,000	1,197	77,676	3,143	462	590	12,600	370	7,268	1,062	5,613	75	128	1,011	6,636
\$100,000 under \$200,000	160	6,698	180	50	25	511	35	2,308	60	—47	10	—	55	2,613
\$200,000 under \$500,000	16	3,638	53	21	8	194	13	1,650	16	—362	—	—	16	1,518
\$500,000 under \$1,000,000	4	4,418	10	3	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Taxable returns, total</b>	<b>655,825</b>	<b>7,204,374</b>	<b>1,824,243</b>	<b>546,468</b>	<b>216,114</b>	<b>1,551,916</b>	<b>64,511</b>	<b>73,077</b>	<b>129,657</b>	<b>169,875</b>	<b>5,968</b>	<b>17,824</b>	<b>191,709</b>	<b>271,470</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	3,332	12,868	3,332	67,945	9,738	21,048	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	78,760	432,618	147,705	144,130	41,960	188,261	4,543	8,958	18,720	—112	—	—	20,331	27,320
\$6,000 under \$8,000	156,190	1,117,828	319,121	113,668	29,272	138,747	7,593	8,253	30,900	59,054	—	—	50,322	71,758
\$8,000 under \$10,000	117,460	1,059,625	300,852	136,423	42,025	310,612	11,302	13,029	21,815	29,607	47	87	33,864	46,563
\$10,000 under \$12,000	122,889	1,337,334	365,646	166,632	30,415	182,710	14,265	7,373	20,716	23,097	2,408	12,348	25,712	49,858
\$12,000 under \$14,000	56,979	734,378	101,462	21,389	15,513	113,263	5,742	14,449	12,837	—4,224	505	613	10,585	8,284
\$14,000 under \$16,000	35,047	519,041	42,064	8,214	3,630	15,957	6,045	—287	6,414	—4,634	39	12	11,297	20,169
\$16,000 under \$18,000	14,786	250,316	38,822	2,088	9,920	77,042	2,650	2,319	4,829	7,389	28	13	6,995	4,378
\$18,000 under \$20,000	13,369	253,240	38,822	786	13,772	189,778	3,392	754	5,416	—794	288	—	8,530	8,391
\$20,000 under \$25,000	27,576	625,537	72,630	763	12,793	197,596	4,825	—4,030	10,515	19,822	2,433	5,433	11,750	8,247
\$25,000 under \$30,000	16,492	448,390	39,976	763	12,793	197,596	1,928	11,690	1,306	2,887	—	—	5,122	6,678
\$30,000 under \$50,000	8,658	320,467	22,313	521	6,253	123,198	2,008	23	4,948	26,396	135	23	6,115	7,569
\$50,000 under \$100,000	1,197	77,676	3,143	462	590	12,600	370	7,268	1,062	5,613	75	128	1,011	6,636
\$100,000 under \$200,000	160	6,698	180	50	25	511	35	2,308	60	—47	10	—	55	2,613
\$200,000 under \$500,000	16	3,638	53	21	8	194	13	1,650	16	—362	—	—	16	1,518
\$500,000 under \$1,000,000	4	4,418	10	3	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total nontaxable returns</b>	<b>137,625</b>	<b>877,595</b>	<b>349,156</b>	<b>140,122</b>	<b>32,370</b>	<b>130,365</b>	<b>16,796</b>	<b>16,937</b>	<b>19,616</b>	<b>1,404</b>	<b>343</b>	<b>141</b>	<b>36,107</b>	<b>39,562</b>
<b>All returns, summary:</b>														
Under \$5,000	50,095	225,754	90,492	40,397	11,704	41,080	5,300	—1,763	9,681	7,303	—	—	13,083	13,444
\$5,000 under \$10,000	441,660	3,224,545	1,007,817	420,630	98,910	418,653	34,471	51,222	72,275	82,358	351	210	125,322	190,964
\$10,000 under \$15,000	208,188	2,461,580	627,072	208,986	85,305	594,923	23,639	19,109	37,496	14,074	2,981	12,860	46,858	76,259
\$15,000 under \$20,000	38,724	683,663	128,013	12,961	18,124	123,369	8,918	3,236	12,811	9,913	316	507	16,280	13,586
\$20,000 or more	54,003	1,467,026	138,405	2,066	33,441	504,076	8,979	18,230	17,810	57,432	2,653	5,571	24,073	34,759

Footnotes at end of table.



Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on sample—money amounts are in thousands of dollars]

Size of adjusted gross income	Domestic and foreign dividends received—Continued		Interest received		Pensions and annuities			Rent net income less loss		Royalty net income less loss	
	In adjusted gross income		Total		In adjusted gross income		Amount	Number of returns		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
All returns, total	181,234	285,658	708,571	1,476,909	550,210	4,435,241	544,369	119,890	196,910	15,617	18,903
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	2,889	407	3,332	3,778	6,267	20,649	6,267	—	—	—	—
\$4,000 under \$6,000	34,254	56,917	123,970	230,482	81,420	360,084	81,420	28,455	56,712	3,333	3,173
\$6,000 under \$8,000	41,805	71,077	173,135	394,005	116,402	622,472	116,402	26,214	25,810	9,253	5,503
\$8,000 under \$10,000	29,543	43,055	129,294	268,632	110,083	856,277	107,139	14,967	32,163	—	—
\$10,000 under \$12,000	24,996	47,282	115,840	258,037	92,018	703,147	89,613	14,967	14,157	—	—
\$12,000 under \$14,000	7,951	6,580	51,147	84,207	45,085	425,986	45,085	10,378	33,449	2,204	4,156
\$14,000 under \$16,000	6,448	19,172	32,542	53,149	30,452	359,047	30,452	7,772	387	—	—
\$16,000 under \$18,000	6,570	29,686	14,140	29,186	13,129	186,852	13,129	4,607	17,166	—	—
\$18,000 under \$20,000	7,451	7,036	17,543	17,543	10,887	150,000	10,887	4,019	3,668	—	—
\$20,000 under \$25,000	8,032	6,460	25,701	49,689	23,879	425,174	23,879	2,111	3,998	249	948
\$25,000 under \$30,000	5,097	5,869	16,492	43,029	11,670	181,348	11,670	1,308	3,136	247	948
\$30,000 under \$50,000	5,137	6,623	37,673	8,658	7,703	123,519	7,703	1,308	3,136	194	948
\$50,000 under \$100,000	991	8,456	11,745	11,745	1,197	20,136	1,197	601	9,431	107	4,489
\$100,000 under \$200,000	55	2,603	55	1,082	10	46	10	35	315	25	147
\$200,000 under \$500,000	11	1,515	11	1,515	8	25	8	6	12	5	493
\$500,000 under \$1,000,000	44	1,496	44	1,496	22	22	22	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	152,313	248,926	599,635	1,304,760	457,001	3,893,769	451,160	103,779	171,892	8,823	11,483
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	17,359	25,304	76,805	154,130	46,257	192,020	46,257	21,487	35,052	—	—
\$6,000 under \$8,000	34,659	67,542	141,866	346,353	84,702	428,313	84,702	21,802	26,896	5,792	1,257
\$8,000 under \$10,000	29,543	43,055	103,275	242,278	89,104	700,400	86,160	16,979	27,518	—	—
\$10,000 under \$12,000	23,005	48,905	111,491	237,395	89,664	691,536	87,259	14,967	14,157	—	—
\$12,000 under \$14,000	7,951	6,580	51,041	83,276	45,007	425,785	45,007	10,311	33,651	2,204	4,156
\$14,000 under \$16,000	6,448	19,172	32,514	53,021	30,452	359,047	30,452	7,772	387	—	—
\$16,000 under \$18,000	6,570	29,686	14,140	29,186	13,129	186,852	13,129	4,607	17,166	—	—
\$18,000 under \$20,000	7,451	7,036	17,543	17,543	10,887	150,000	10,887	4,019	3,668	—	—
\$20,000 under \$25,000	8,032	6,460	25,701	49,689	23,879	425,174	23,879	2,111	3,998	249	948
\$25,000 under \$30,000	5,097	5,869	16,492	43,029	11,670	181,348	11,670	1,308	3,136	247	948
\$30,000 under \$50,000	5,137	6,623	37,673	8,658	7,703	123,519	7,703	1,308	3,136	194	948
\$50,000 under \$100,000	991	8,456	11,745	11,745	1,197	20,136	1,197	601	9,431	107	4,489
\$100,000 under \$200,000	55	2,603	55	1,082	10	46	10	35	315	25	147
\$200,000 under \$500,000	11	1,515	11	1,515	8	25	8	6	12	5	493
\$500,000 under \$1,000,000	44	1,496	44	1,496	22	22	22	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	28,921	35,932	108,936	172,149	93,209	541,472	93,209	16,111	25,017	6,794	7,419
All returns, summary:	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	9,750	2,275	34,238	53,600	24,002	93,721	24,002	9,859	33,983	3,333	3,173
\$5,000 under \$10,000	88,741	169,181	395,493	843,299	290,170	1,765,762	286,734	66,453	80,602	9,253	5,503
\$10,000 under \$15,000	36,640	72,544	187,998	382,281	156,024	1,344,961	153,619	23,766	47,639	2,204	4,156
\$15,000 under \$20,000	16,776	10,805	38,790	54,340	35,547	480,071	35,547	8,957	21,169	—	—
\$20,000 or more	19,327	31,052	52,062	143,390	44,467	750,726	44,467	8,835	13,596	827	6,071

Footnotes at end of table



Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exempt or trust net income less loss		All other sources net income less loss		Total statutory adjustments	Returns with zero bracket amount only	Returns with itemized deductions	Zero bracket amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>10,202</b>	<b>19,247</b>	<b>76,386</b>	<b>66,395</b>	<b>49,876</b>	<b>1,742,017</b>	<b>128,795</b>	<b>504,713</b>	<b>370,641</b>
Under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	3,040	7,400	8,507	4,154	3,055	13,787	6,281	15,609	12,049
\$6,000 under \$8,000	—	—	10,108	12,386	11,720	304,784	10,753	139,466	25,303
\$8,000 under \$10,000	2,837	—	14,696	8,432	12,387	440,104	22,317	69,564	58,029
\$10,000 under \$12,000	2,002	5,123	20,024	33,064	4,825	316,125	20,295	96,267	58,577
\$12,000 under \$14,000	—	—	5,090	11,125	3,298	139,307	10,865	44,911	32,893
\$14,000 under \$16,000	—	—	3,975	8,311	3,472	85,220	7,557	35,130	24,154
\$16,000 under \$18,000	28	50	1,471	3,472	1,158	27,518	5,530	23,811	17,436
\$18,000 under \$20,000	905	3,777	1,862	4,665	3,592	77,722	11,656	52,586	29,158
\$20,000 under \$25,000	—	—	1,682	3,592	3,263	11,656	8,634	36,564	58,563
\$25,000 under \$30,000	541	1,176	6,747	6,004	1,844	29,680	18,301	96,494	28,573
\$30,000 under \$50,000	499	1,487	2,439	761	3,488	23,932	8,929	37,562	21,997
\$50,000 under \$100,000	224	352	1,293	1,478	2,079	4,630	7,062	53,811	3,587
\$100,000 under \$200,000	26	44	351	98	338	1,121	1,121	10,509	177
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
<b>Taxable returns, total</b>	<b>4,225</b>	<b>11,970</b>	<b>66,644</b>	<b>63,581</b>	<b>38,634</b>	<b>1,428,132</b>	<b>113,399</b>	<b>515,885</b>	<b>227,634</b>
Under \$2,000	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	5,573	2,769	1,100	7,330	2,948	7,512	4,717
\$8,000 under \$10,000	—	—	5,884	11,699	6,521	168,966	6,200	16,139	13,640
\$10,000 under \$12,000	2,002	5,123	12,140	3,495	6,344	343,830	16,865	48,721	40,583
\$12,000 under \$14,000	—	—	20,024	33,064	4,825	278,293	18,304	86,232	52,206
\$14,000 under \$16,000	—	—	5,062	11,123	3,298	307,527	10,868	44,326	32,779
\$16,000 under \$18,000	—	—	3,975	8,311	3,472	139,182	7,557	35,130	24,154
\$18,000 under \$20,000	28	50	1,471	3,472	1,158	85,140	5,530	23,811	17,436
\$20,000 under \$25,000	905	3,777	1,862	4,665	3,592	27,722	11,656	52,586	29,158
\$25,000 under \$30,000	541	1,176	6,747	6,004	1,844	11,656	8,634	36,564	58,563
\$30,000 under \$50,000	499	1,487	2,439	761	3,488	29,680	18,301	96,494	28,573
\$50,000 under \$100,000	224	352	1,293	1,478	2,079	23,932	7,062	53,811	3,587
\$100,000 under \$200,000	26	44	351	98	338	4,630	1,121	10,509	177
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—
<b>Total non-taxable returns</b>	<b>5,977</b>	<b>7,277</b>	<b>9,742</b>	<b>3,814</b>	<b>10,242</b>	<b>313,886</b>	<b>15,396</b>	<b>52,828</b>	<b>43,007</b>
<b>All returns, summary:</b>	<b>10,202</b>	<b>19,247</b>	<b>76,386</b>	<b>66,395</b>	<b>49,876</b>	<b>1,742,017</b>	<b>128,795</b>	<b>504,713</b>	<b>370,641</b>
Under \$5,000	45	264	5,381	2,625	46	103,704	2,934	7,039	6,455
\$5,000 under \$10,000	5,832	7,013	27,830	19,151	23,161	999,808	36,417	107,541	88,827
\$10,000 under \$15,000	2,002	5,123	26,029	34,448	12,661	170,673	37,495	170,907	111,618
\$15,000 under \$20,000	933	3,828	6,213	1,413	5,684	72,233	16,456	81,798	50,702
\$20,000 or more	1,290	3,019	10,833	8,790	8,324	58,465	35,493	201,428	112,859

Footnotes at end of table.



Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with itemized deductions—Continued		Taxable income <sup>a</sup>		Income tax before credits		Total		Credit for the elderly		General tax credit	
	Excess itemized deductions											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>All returns, total</b>	<b>128,795</b>	<b>188,052</b>	<b>793,450</b>	<b>6,404,467</b>	<b>793,450</b>	<b>813,922</b>	<b>793,450</b>	<b>257,785</b>	<b>793,450</b>	<b>187,591</b>	<b>793,450</b>	<b>88,421</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	16,281	3,559	16,267	18,255	16,267	642	16,267	28,694	16,267	257	16,267	219
\$4,000 under \$6,000	10,753	4,105	195,837	552,646	145,747	36,207	145,747	28,694	145,747	20,090	145,747	8,962
\$6,000 under \$8,000	22,317	11,534	143,704	1,094,859	195,837	97,884	195,837	55,570	143,704	38,214	195,837	16,198
\$8,000 under \$10,000	20,295	37,690	127,567	881,610	143,704	117,360	143,704	45,561	143,704	29,388	143,704	15,914
\$10,000 under \$12,000	10,935	11,918	57,085	1,096,339	127,567	117,360	127,567	41,955	127,567	24,882	127,567	16,720
\$12,000 under \$14,000	7,557	10,975	35,075	588,602	57,085	75,953	57,085	23,258	57,085	14,058	57,085	8,916
\$14,000 under \$16,000	5,530	6,373	14,796	432,313	35,075	59,021	35,075	17,192	35,075	11,064	35,075	6,084
\$16,000 under \$18,000	9,634	23,428	13,369	212,396	14,796	32,255	14,796	6,947	14,796	4,162	14,796	2,667
\$18,000 under \$20,000	18,301	37,931	27,576	200,695	13,369	31,660	13,369	7,167	13,369	4,687	13,369	2,448
\$20,000 under \$25,000	8,929	9,009	16,492	532,984	27,576	91,778	27,576	15,447	27,576	10,379	27,576	4,991
\$25,000 under \$30,000	7,062	31,614	8,658	409,474	16,492	81,355	16,492	9,305	16,492	5,972	16,492	2,972
\$30,000 under \$50,000	1,121	6,922	1,197	272,118	8,658	64,595	8,658	4,463	8,658	2,793	8,658	1,559
\$50,000 under \$100,000	1,121	6,922	1,197	66,396	1,197	22,684	1,197	666	1,197	368	1,197	215
\$100,000 under \$200,000	16	1,795	16	4,970	16	1,987	16	57	16	5	16	11
\$200,000 under \$500,000	16	1,429	16	3,170	16	1,679	16	5	16	2	16	3
\$500,000 under \$1,000,000	16	769	16	3,641	16	2,415	16	4	16	2	16	3
\$1,000,000 or more	113,399	188,251	655,825	5,798,540	655,825	776,468	655,825	220,330	655,825	142,718	655,825	76,079
<b>Taxable returns, total</b>	<b>113,399</b>	<b>188,251</b>	<b>655,825</b>	<b>5,798,540</b>	<b>655,825</b>	<b>776,468</b>	<b>655,825</b>	<b>220,330</b>	<b>655,825</b>	<b>142,718</b>	<b>655,825</b>	<b>76,079</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	2,949	2,795	3,332	10,369	3,332	446	3,332	280	3,332	163	3,332	117
\$4,000 under \$6,000	16,200	2,496	79,760	319,044	79,760	22,522	79,760	16,009	79,760	10,615	79,760	5,393
\$6,000 under \$8,000	18,865	6,138	158,190	876,098	158,190	87,219	158,190	44,905	158,190	32,740	158,190	12,069
\$8,000 under \$10,000	18,304	34,027	117,460	825,848	117,460	85,698	117,460	34,863	117,460	22,153	117,460	12,691
\$10,000 under \$12,000	10,668	11,547	122,889	1,029,521	122,889	115,300	122,889	39,875	122,889	23,571	122,889	15,971
\$12,000 under \$14,000	7,557	10,975	35,047	587,857	35,047	75,887	35,047	23,192	35,047	14,047	35,047	8,903
\$14,000 under \$16,000	5,530	6,373	14,796	431,969	14,796	58,975	14,796	17,147	14,796	11,059	14,796	6,079
\$16,000 under \$18,000	9,634	23,429	13,369	212,396	13,369	32,255	13,369	6,947	13,369	4,162	13,369	2,667
\$18,000 under \$20,000	18,301	37,931	27,576	200,695	27,576	31,660	27,576	7,167	27,576	4,687	27,576	2,448
\$20,000 under \$25,000	8,929	9,009	16,492	532,984	16,492	91,778	16,492	15,447	16,492	10,379	16,492	4,991
\$25,000 under \$30,000	7,062	31,614	8,658	409,474	8,658	81,355	8,658	9,305	8,658	5,972	8,658	2,972
\$30,000 under \$50,000	1,121	6,922	1,197	272,118	1,197	64,595	1,197	4,463	1,197	2,793	1,197	1,559
\$50,000 under \$100,000	1,121	6,922	1,197	66,396	1,197	22,684	1,197	666	1,197	368	1,197	215
\$100,000 under \$200,000	16	1,795	16	4,970	16	1,987	16	57	16	5	16	11
\$200,000 under \$500,000	16	1,429	16	3,170	16	1,679	16	5	16	2	16	3
\$500,000 under \$1,000,000	16	769	16	3,641	16	2,415	16	4	16	2	16	3
\$1,000,000 or more	15,396	9,800	137,625	605,927	137,625	37,455	137,625	37,455	137,625	24,873	137,625	12,342
<b>Total nontaxable returns</b>	<b>15,396</b>	<b>9,800</b>	<b>137,625</b>	<b>605,927</b>	<b>137,625</b>	<b>37,455</b>	<b>137,625</b>	<b>37,455</b>	<b>137,625</b>	<b>24,873</b>	<b>137,625</b>	<b>12,342</b>
<b>All returns, summary</b>	<b>148,191</b>	<b>197,852</b>	<b>833,475</b>	<b>7,404,394</b>	<b>833,475</b>	<b>814,377</b>	<b>833,475</b>	<b>295,240</b>	<b>833,475</b>	<b>212,464</b>	<b>833,475</b>	<b>100,763</b>
Under \$5,000	2,934	3,594	50,095	157,301	50,095	6,848	50,095	6,153	50,095	2,983	50,095	3,168
\$5,000 under \$10,000	36,417	18,615	441,460	2,450,068	441,460	224,302	441,460	125,168	441,460	86,235	441,460	38,666
\$10,000 under \$15,000	37,495	59,289	208,168	1,931,988	208,168	230,274	208,168	75,731	208,168	125,168	208,168	29,650
\$15,000 under \$20,000	16,456	31,096	39,724	1,931,988	39,724	55,995	39,724	20,789	39,724	13,415	39,724	7,166
\$20,000 or more	35,493	88,469	54,003	1,294,753	54,003	266,503	54,003	29,945	54,003	19,521	54,003	9,751

Footnotes at end of table



Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax credits—Continued					Income tax after credits		Additional tax for tax preferences		Total income tax		Total tax liability	
	General tax credit—Continued												
	Taxable income credit		Personal exemption credit										
	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	
All returns, total	372,367	47,138	421,083	41,282	655,824	556,137	2,883	1,246	655,825	557,383	665,975	567,754	
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$4,000	—	—	6,267	219	3,332	1,67	—	—	3,332	1,67	3,378	1,178	
\$4,000 under \$6,000	29,886	1,178	12,661	8,424	78,760	6,513	—	—	78,760	6,513	80,044	6,843	
\$6,000 under \$8,000	70,026	5,441	12,811	10,757	158,190	42,314	—	—	158,190	42,314	165,371	44,821	
\$8,000 under \$10,000	69,380	6,363	12,591	10,757	158,190	42,314	—	—	158,190	42,314	165,371	44,821	
\$10,000 under \$12,000	64,624	8,231	8,324	9,432	117,460	50,835	—	—	117,460	50,835	119,703	52,675	
\$12,000 under \$14,000	—	—	62,943	8,489	122,889	75,425	—	—	122,889	75,425	123,218	77,107	
\$14,000 under \$16,000	41,435	2,354	15,650	2,354	56,979	52,695	—	—	56,979	52,695	57,018	54,477	
\$16,000 under \$18,000	30,026	5,187	5,049	897	35,047	41,829	—	—	35,047	41,829	35,075	41,948	
\$18,000 under \$20,000	13,910	2,500	886	1,67	14,796	25,308	—	—	14,796	25,308	14,796	25,528	
\$20,000 under \$25,000	11,419	1,988	1,950	449	13,369	24,492	—	—	13,369	24,492	13,369	24,895	
\$25,000 under \$30,000	27,305	4,915	2,71	76	27,576	76,332	1,588	225	27,576	76,557	27,576	76,729	
\$30,000 under \$50,000	16,441	2,959	51	12	16,491	72,050	271	58	16,492	72,108	16,492	73,021	
\$50,000 under \$100,000	8,638	1,555	20	4	8,658	60,132	734	442	8,658	60,574	8,658	60,901	
\$100,000 under \$200,000	1,197	215	—	—	1,197	22,028	290	521	1,197	22,330	1,197	22,581	
\$200,000 under \$500,000	160	3	—	—	160	1,930	16	—	160	1,930	160	1,943	
\$500,000 under \$1,000,000	14	—	—	—	14	1,674	16	—	14	1,678	16	1,680	
\$1,000,000 or more	—	—	—	—	—	2,413	—	—	—	2,626	—	2,626	
Taxable returns, total	359,787	46,557	296,038	29,522	655,824	556,137	2,883	1,246	655,825	557,383	665,975	565,128	
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$4,000	—	—	3,332	117	3,332	1,67	—	—	3,332	1,67	3,332	1,167	
\$4,000 under \$6,000	11,769	836	67,991	4,759	78,760	6,513	—	—	78,760	6,513	79,760	6,843	
\$6,000 under \$8,000	70,026	5,441	88,164	6,828	158,190	42,314	—	—	158,190	42,314	168,190	43,033	
\$8,000 under \$10,000	69,380	6,364	88,164	6,828	158,190	42,314	—	—	158,190	42,314	168,190	43,033	
\$10,000 under \$12,000	64,624	8,231	58,265	7,741	117,460	50,835	—	—	117,460	50,835	117,460	52,022	
\$12,000 under \$14,000	41,396	2,346	58,265	7,741	122,889	75,425	—	—	122,889	75,425	122,889	77,016	
\$14,000 under \$16,000	29,988	5,182	15,583	2,346	56,979	52,695	—	—	56,979	52,695	56,979	54,474	
\$16,000 under \$18,000	13,910	2,500	5,049	897	35,047	41,829	—	—	35,047	41,829	35,047	41,928	
\$18,000 under \$20,000	11,419	1,888	886	1,67	14,796	25,308	—	—	14,796	25,308	14,796	25,528	
\$20,000 under \$25,000	27,305	4,915	1,950	449	27,576	76,332	1,588	225	27,576	76,557	27,576	76,729	
\$25,000 under \$50,000	16,441	2,959	51	12	16,491	72,050	271	58	16,492	72,108	16,492	73,021	
\$50,000 under \$100,000	8,638	1,555	20	4	8,658	60,132	734	442	8,658	60,574	8,658	60,901	
\$100,000 under \$200,000	1,197	215	—	—	1,197	22,028	290	521	1,197	22,330	1,197	22,581	
\$200,000 under \$500,000	160	3	—	—	160	1,930	16	—	160	1,930	160	1,943	
\$500,000 under \$1,000,000	14	—	—	—	14	1,674	16	—	14	1,678	16	1,680	
\$1,000,000 or more	—	—	—	—	—	2,413	—	—	—	2,626	—	2,626	
Total nontaxable returns	12,580	581	125,045	11,761	—	—	—	—	—	—	10,150	2,826	
All returns, summary:	—	—	—	—	—	—	—	—	—	—	—	—	
Under \$5,000	601	15	49,694	3,153	14,614	696	—	—	14,614	696	14,898	807	
\$5,000 under \$10,000	156,891	12,986	284,569	25,679	344,128	98,134	—	—	344,128	98,134	353,598	103,511	
\$10,000 under \$15,000	125,432	18,067	82,736	11,582	203,384	154,543	—	—	203,384	154,543	203,752	158,081	
\$15,000 under \$20,000	35,982	6,411	3,742	775	39,696	65,206	—	—	39,696	65,206	39,724	66,874	
\$20,000 or more	53,861	8,659	342	92	54,002	236,559	2,883	1,246	54,003	237,804	54,003	239,461	

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

\*Includes zero bracket amount.

\*Less than \$500.

NOTE: Detail may not add to total because of rounding.







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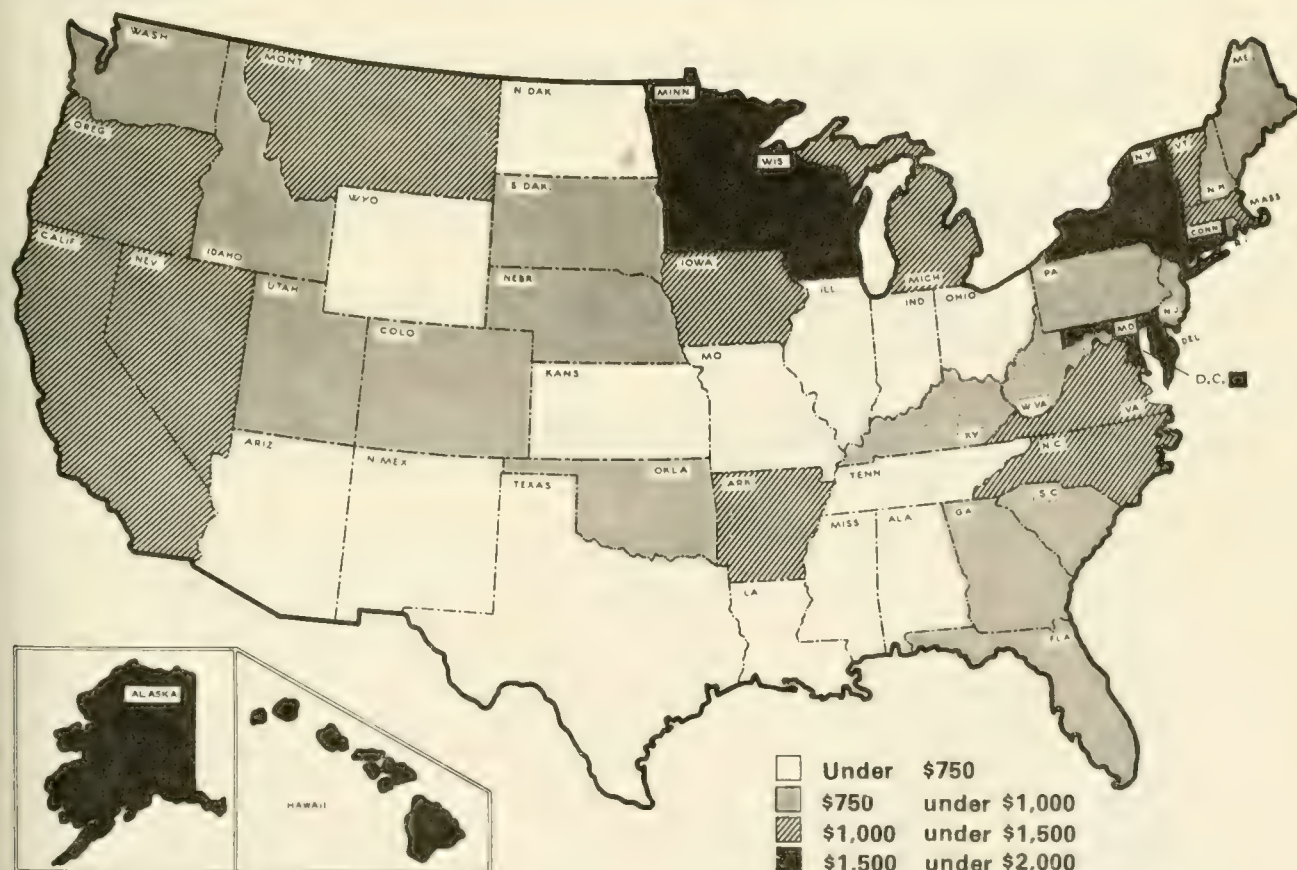
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## Introduction

Data in this section classify  
 taxpayers by State, based on the  
 address reported on the tax return  
 as described below. Topics high-  
 lighted in this section for 1977  
 include expanded information on  
 exemptions by type (table 5.4) and  
 itemized deductions by type (table  
 5.2). Chart 5A shows information  
 on the average deduction for State  
 and local income taxes by State.

Chart 5A

## Returns with deductions for State and local income taxes: average deduction by State





State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in two separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on their returns

was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as \$15,000 (\$20,000 for employees of charitable organizations) of "earned income" from their adjusted gross incomes. Taxpayers whose incomes consisted entirely of such tax-exempt income were required to file a Form 1040 nonetheless, and these returns are included in the statistics. Provisions of both the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977 affected taxpayers with income earned abroad and are described in section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

- (1) the address of the tax lawyer or accountant who prepared the return,
  - (2) the address of their place of business, or
  - (3) a post office box number.
- To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.



**Table 5.1—Selected Sources of Income and Tax Items by States**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
United States, total	86,634,640	1,158,492,225	77,345,927	963,403,997	7,774,555	49,451,960	2,567,083	504,256	2,705,702	13,313,657	8,736,065	20,776,605
Alabama	1,280,870	15,273,002	1,181,043	13,389,276	102,178	573,282	60,033	115,857	28,844	214,322	93,228	264,361
Alaska	181,591	3,405,838	173,675	3,097,443	26,105	149,870	1,679	-6,352	8,963	31,726	17,613	69,743
Arizona	908,492	11,369,867	797,066	9,463,322	95,550	424,113	8,133	22,867	37,617	128,456	37,617	259,793
Arkansas	743,987	8,270,614	653,192	7,437,987	83,265	423,398	48,653	15,630	20,335	52,800	72,244	225,662
California	9,360,959	131,344,818	8,299,687	108,055,989	1,021,053	6,881,741	113,025	-37,199	422,839	1,644,337	1,100,130	3,752,698
Colorado	1,146,904	15,159,527	1,014,868	12,467,844	131,692	712,241	33,442	-20,522	37,637	167,924	145,844	434,510
Connecticut	1,253,008	19,419,432	1,110,644	15,891,375	101,677	753,213	10,410	25,590	32,178	169,341	145,521	314,744
Delaware	239,225	3,465,368	216,205	2,953,144	15,988	87,797	3,677	3,684	3,721	32,126	19,237	27,012
District of Columbia	332,733	4,250,770	302,774	3,508,954	17,413	98,599	1,005	-3,354	6,022	77,509	22,908	61,356
Florida	3,438,134	42,765,606	2,860,163	32,378,416	327,158	1,977,365	38,613	-113,604	105,179	213,863	156,489	1,162,811
Georgia	1,924,620	23,054,103	1,757,008	20,008,275	154,854	939,049	42,884	-98,926	52,957	266,251	167,443	396,755
Hawaii	380,937	5,218,740	349,812	4,460,362	38,702	186,668	4,386	22,942	3,626	29,184	36,282	85,776
Idaho	333,450	3,897,231	288,066	3,067,330	45,353	242,336	28,698	-47,483	15,684	53,840	48,975	160,901
Illinois	4,655,838	68,841,143	4,178,332	57,382,227	367,597	2,815,321	120,050	529,661	145,140	990,321	446,919	1,095,582
Indiana	2,117,978	28,796,703	1,894,906	24,169,607	182,992	1,242,333	109,311	192,410	141,631	292,659	190,928	403,283
Iowa	1,153,835	14,946,371	996,146	11,075,216	131,174	787,191	135,058	606,437	46,773	209,517	375,835	200,883
Kansas	955,472	12,222,530	833,018	9,901,621	110,964	674,040	70,708	166,255	28,512	156,512	115,427	224,623
Kentucky	1,223,364	15,205,656	1,092,426	12,648,874	120,206	760,343	112,011	-44,757	32,165	279,303	105,579	335,713
Louisiana	1,393,148	17,705,687	1,275,259	15,081,741	114,573	773,459	37,325	-134,791	30,066	220,983	95,761	328,333
Maine	446,069	4,510,360	399,189	3,721,515	50,047	266,259	7,985	-175	11,300	57,875	33,905	67,102
Maryland	1,701,574	25,616,303	1,521,622	21,967,449	132,379	866,453	15,949	-19,853	46,017	189,327	154,162	290,883
Massachusetts	2,358,318	31,775,659	2,110,279	26,408,465	184,787	1,180,248	9,871	28,169	54,553	333,333	196,191	217,297
Michigan	3,572,690	52,968,955	3,229,578	46,455,737	259,846	1,744,357	67,537	-27,261	106,659	394,005	283,482	432,256
Minnesota	1,624,695	21,223,580	1,410,740	17,756,952	159,308	861,789	125,985	205,535	50,298	281,740	219,472	394,183
Mississippi	787,928	8,318,597	726,337	7,146,663	68,885	411,578	48,207	-134,327	22,061	193,395	161,007	393,576
Missouri	1,854,108	23,683,826	1,612,117	19,516,021	187,031	1,174,821	145,776	75,957	62,286	370,388	248,416	516,730
Montana	308,274	3,579,647	264,330	2,805,548	41,569	227,355	25,262	4,790	16,164	37,194	45,301	117,040
Nebraska	630,161	7,792,203	524,364	6,006,480	74,097	321,286	66,785	225,105	31,688	112,895	99,896	232,657
Nevada	319,688	4,168,871	292,692	3,489,139	30,963	188,695	3,901	-16,699	12,429	24,966	35,413	146,384
New Hampshire	371,307	4,586,128	333,626	3,801,891	37,593	200,374	3,103	11,838	5,459	41,640	31,777	93,576
New Jersey	3,007,951	44,772,019	2,746,570	38,765,647	200,077	1,526,064	6,757	45,361	87,147	404,705	279,112	353,847
New Mexico	447,778	5,137,710	398,859	4,345,703	45,416	211,068	14,967	-46,803	14,095	64,843	43,232	110,985
New York	6,896,190	97,682,780	6,179,527	81,872,072	494,601	3,219,491	35,806	-20,284	190,418	865,671	713,631	1,183,301
North Carolina	2,147,419	24,725,323	1,996,274	21,301,709	172,049	924,380	98,463	75,587	53,001	437,124	135,983	277,103
North Dakota	272,068	2,867,191	215,497	1,991,166	26,454	130,224	42,356	182,404	9,967	58,836	40,161	92,800
Ohio	4,304,679	59,438,982	3,864,756	50,958,938	338,546	2,282,744	101,914	108,109	101,490	576,570	328,187	687,036
Oklahoma	1,053,750	12,936,493	900,715	10,165,944	133,660	712,582	84,259	-171,132	28,756	218,621	124,518	360,567
Oregon	1,022,598	13,670,188	877,220	10,734,764	117,521	717,008	35,041	6,252	50,342	274,200	162,154	457,613
Pennsylvania	4,643,941	61,652,486	4,178,225	52,435,094	355,973	2,505,492	60,042	22,532	112,392	730,395	357,991	688,294
Rhode Island	398,971	4,714,662	368,015	4,055,781	27,261	176,042	363	539	6,952	25,211	29,043	40,216
South Carolina	1,073,299	12,204,782	989,223	10,396,596	85,956	536,396	24,654	-78,844	38,708	245,985	65,698	204,449
South Dakota	256,819	2,537,586	203,871	1,984,100	32,865	164,177	49,520	27,268	36,920	7,789	49,432	115,549
Tennessee	1,616,740	18,790,202	1,483,745	16,268,922	140,616	816,726	85,710	-182,589	48,892	270,271	125,078	231,118
Texas	5,074,529	67,862,901	4,621,684	56,474,529	551,677	3,489,444	189,807	-727,793	200,350	972,026	464,241	1,603,325
Utah	483,873	6,241,324	441,953	5,366,753	53,764	295,174	16,036	-30,270	21,973	55,589	54,109	156,768
Vermont	190,449	2,135,043	168,430	1,899,962	23,937	112,747	6,869	727	5,755	28,623	22,351	46,335
Virginia	2,070,877	28,358,166	1,913,406	24,634,975	148,721	928,058	55,670	-86,962	55,135	240,845	194,183	358,153
Washington	1,565,139	14,181,556	1,418,156	18,125,956	166,969	1,125,811	33,558	63,670	48,427	240,462	493,699	893,699
West Virginia	644,787	8,210,069	588,642	7,089,076	49,206	375,987	20,118	-35,971	9,593	64,642	36,137	101,091
Wisconsin	1,863,850	23,781,266	1,644,251	20,147,173	165,148	1,058,110	85,988	228,440	61,443	121,957	245,176	435,961
Wyoming	174,544	2,379,720	158,060	1,941,258	21,774	147,170	9,255	-27,465	6,834	31,217	25,019	101,652
APO/FPO	252,020	2,153,733	251,697	2,149,335	1,008	731	2,890	—	2,508	2,508	7,588	7,126
Puerto Rico	26,659	194,164	16,188	165,675	64	—	516	-561	48	3,333	684	8,368
U. S. citizens abroad <sup>a</sup>	146,322	1,967,359	81,809	1,554,183	6,350	—	152	-936	1,505	—	24,732	22,533

Footnotes at end of table



Table 5.1—Selected Sources of Income and Tax Items by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Sales of property other than capital assets net gain less loss			Domestic and foreign dividends received			Interest received			Rent net income less loss			Royalty net income less loss					
	Number of returns	Amount	(13)	Total		In adjusted gross income	Number of returns	Amount	(18)	Number of returns	Amount	(20)	Number of returns	Amount	(22)	Number of returns	Amount	(24)
				Number of returns	Amount													
United States, total	1,009,083	583,502		13,426,065	28,483,394	9,202,378	27,020,483	44,005,988	54,603,049	6,859,138	2,966,778	583,170	2,241,354					
Alabama	10,548	11,409		123,028	254,363	81,762	242,837	535,233	73,704	37,556	4,250	17,513						
Alaska	3,734	4,565		16,086	15,515	8,738	14,032	69,697	63,436	19,737	438	1,316						
Arizona	17,647	16,427		304,796	95,878	288,700	439,627	618,707	62,456	5,500	4,747	21,559						
Arkansas	15,995	95,190		66,084	95,190	68,800	281,211	409,752	55,445	85,395	7,969	24,057						
California	93,934	91,746		1,359,108	2,974,413	942,927	2,818,004	4,679,221	6,887,034	863,722	74,578	150,963						
Colorado	24,084	36,157		162,574	280,208	99,534	284,794	619,490	799,262	122,218	7,716	46,777						
Connecticut	5,101	8,971		297,876	889,714	215,315	854,499	735,823	1,001,664	110,740	2,395	5,891						
Delaware	892	971		44,036	164,227	29,492	159,562	115,824	114,750	12,159	479	371						
District of Columbia	619	506		45,692	149,064	38,136	144,146	133,139	168,704	16,019	885	2,552						
Florida	34,748	33,050		642,391	2,007,242	482,382	1,934,852	1,686,309	3,363,073	222,727	22,335	80,503						
Georgia	8,732	10,684		213,071	468,071	149,989	447,425	701,592	792,761	122,710	98,407	6,501						
Hawaii	2,150	3,398		69,378	100,368	47,767	93,728	256,912	221,035	34,091	10,106	582						
Idaho	9,078	16,604		38,830	70,113	25,915	65,758	152,262	228,432	39,096	37,640	1,698						
Illinois	45,925	16,282		86,410	1,747,470	555,686	1,652,371	2,619,814	3,367,889	422,641	286,686	25,940						
Indiana	27,729	27,444		202,520	592,046	161,628	564,324	1,023,979	1,100,490	163,365	286,131	4,548						
Iowa	50,243	56,590		207,488	324,674	127,075	305,543	694,932	1,010,172	134,019	216,482	3,096						
Kansas	32,945	17,924		155,683	212,866	95,875	268,413	513,076	589,076	115,037	132,077	21,472						
Kentucky	24,352	17,202		164,346	305,121	111,475	288,413	510,624	541,071	89,376	94,620	47,706						
Louisiana	10,423	23,174		116,157	224,224	72,306	210,470	523,348	541,071	89,376	94,620	47,706						
Maine	4,077	6,718		68,653	139,207	47,233	131,980	217,394	204,479	32,658	2,157	1,093						
Maryland	13,067	26,821		322,078	586,065	220,497	553,086	914,241	951,271	92,814	8,125	11,310						
Massachusetts	7,734	7,734		407,843	879,320	274,582	834,989	1,428,169	1,649,773	214,297	16,877	7,860						
Michigan	31,102	26,035		565,169	1,032,061	399,126	966,200	1,928,391	2,023,278	220,627	84,803	8,891						
Minnesota	18,921	31,757		245,994	374,860	156,177	350,172	988,114	974,768	135,648	92,729	6,156						
Mississippi	12,336	8,297		66,823	115,148	40,273	108,639	246,153	328,122	41,949	51,701	10,817						
Missouri	36,249	26,652		284,575	532,565	193,445	502,069	976,278	1,068,893	152,054	26,640	5,343						
Montana	10,665	47,853		73,297	30,964	30,964	68,652	173,478	235,185	40,897	45,828	2,284						
Nebraska	27,699	22,153		89,072	142,880	57,511	133,071	371,860	487,803	94,748	185,141	5,508						
Nevada	3,373	3,457		36,602	100,018	24,703	96,107	144,035	202,774	22,205	3,391	1,742						
New Hampshire	2,440	3,860		60,837	144,561	41,233	137,288	237,053	248,420	23,007	2,736	246						
New Jersey	12,233	29,739		614,040	1,264,407	436,962	1,193,584	1,653,770	1,979,554	205,708	7,809	2,629						
New Mexico	4,882	348		48,390	112,594	29,615	107,410	185,867	228,431	41,982	31,259	6,398						
New York	28,806	348		1,330,176	3,510,164	3,510,164	3,510,164	3,991,160	5,739,315	495,160	64,658	14,193						
North Carolina	16,389	15,983		240,278	452,197	170,872	427,391	832,318	851,027	155,956	150,078	6,004						
North Dakota	13,693	14,856		38,115	32,979	25,168	29,727	156,318	214,907	52,454	109,099	1,504						
Ohio	36,501	4,784		658,324	1,379,882	469,354	1,308,701	2,280,089	2,449,289	286,412	121,124	17,831						
Oklahoma	31,306	2,150		131,326	326,908	87,306	313,238	447,289	633,151	122,077	193,845	53,332						
Oregon	25,949	34,800		150,616	237,656	102,236	221,153	522,535	882,808	99,688	35,488	2,679						
Pennsylvania	41,866	28,994		785,791	1,663,331	545,826	1,576,155	2,487,808	2,663,496	268,836	87,874	19,003						
Rhode Island	976	1,950		64,745	125,207	47,826	118,205	222,892	205,967	30,309	6,207	742						
South Carolina	2,403	383		114,529	216,058	69,736	205,920	393,869	387,333	70,997	64,722	715						
South Dakota	23,859	10,511		36,964	59,410	32,200	135,708	167,416	167,416	32,666	30,439	740						
Tennessee	16,395	1,854		194,771	375,990	115,600	356,758	670,657	769,189	101,503	79,251	4,389						
Texas	81,320	83,114		660,538	1,305,036	420,588	1,228,213	2,085,605	2,827,180	395,422	354,467	130,296						
Utah	4,845	3,076		58,110	100,776	39,537	94,690	219,103	186,290	37,233	1,352	2,954						
Vermont	4,023	4,702		36,496	78,110	25,549	73,709	116,571	109,129	17,468	4,552	1,060						
Virginia	12,807	11,594		349,407	645,182	250,454	609,677	957,367	1,026,206	149,007	18,652	28,947						
Washington	22,722	41,977		262,423	472,986	170,026	446,284	913,020	1,074,024	142,442	32,433	3,600						
West Virginia	3,332	1,075		81,989	141,837	49,116	133,222	295,280	253,893	43,463	44,549	6,418						
Wisconsin	29,038	20,918		307,215	486,263	195,605	456,747	1,210,571	1,013,768	192,113	56,831	3,299						
Wyoming	5,505	6,028		28,839	52,728	21,216	49,431	85,546	105,769	20,529	29,345	4,010						
APO/FPO	—	—		14,653	10,530	7,054	9,551	56,091	23,175	12,843	19,150	118						
Puerto Rico	30	—		687	1,378	684	1,308	3,618	6,570	55	—	3						
J. S. citizens abroad*	341	564		46,131	131,080	36,114	126,073	89,908	161,221	12,226	—	131	318					

Footnotes at end of table.



**Table 5.1—Selected Sources of Income and Tax Items by States—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net income less loss		State income tax refunds		Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>United States, total</b>	<b>798,587</b>	<b>2,753,650</b>	<b>6,222,199</b>	<b>29,211,627</b>	<b>628,360</b>	<b>1,973,133</b>	<b>8,547,869</b>	<b>1,938,501</b>	<b>64,381,138</b>	<b>159,796,824</b>	<b>66,171,145</b>	<b>164,024,104</b>
Alabama	5,255	25,198	61,542	311,003	8,767	37,310	172,594	30,433	913,478	1,929,183	938,252	1,989,402
Alaska	1,198	2,247	6,131	40,244	1,121	2,801	34,004	12,397	148,304	583,897	151,284	159,624
Arizona	13,014	42,269	88,825	440,661	8,197	11,478	104,128	15,788	659,360	1,422,018	680,371	1,271,341
Arkansas	3,668	12,560	46,086	244,496	5,979	47,134	87,005	8,705	529,471	984,051	551,338	1,028,623
California	116,117	524,556	650,037	3,296,498	28,274	86,710	1,270,300	323,721	6,921,200	17,652,424	7,083,740	18,144,512
Colorado	11,927	40,508	77,184	446,985	11,999	41,799	240,093	61,552	853,600	2,053,551	874,741	2,116,725
Connecticut	19,827	63,256	121,320	560,582	7,449	28,253	25,999	15,430	1,023,818	3,031,527	1,039,449	3,089,240
Delaware	1,974	15,436	2,813	38,969	1,715	2,411	25,571	7,452	196,187	502,690	193,126	509,618
District of Columbia	2,483	30,777	28,621	213,359	919	1,022	24,119	8,197	254,710	645,420	256,331	654,632
Florida	53,340	172,857	407,572	2,225,059	46,011	25,109	244,927	10,057	2,551,754	5,913,201	2,626,502	6,066,466
Georgia	17,168	29,973	112,579	578,913	15,906	39,073	165,197	34,475	1,386,571	2,873,421	1,438,650	2,954,483
Hawaii	4,031	18,622	27,362	160,125	3,564	21,974	73,941	21,974	2,973,925	687,537	312,082	696,210
Idaho	1,877	9,243	18,670	92,482	5,627	22,168	35,038	8,652	222,318	455,537	237,335	480,086
Illinois	38,097	146,925	359,152	1,376,861	28,398	153,464	336,596	28,162	3,549,366	10,558,779	3,617,652	10,796,968
Indiana	11,896	36,795	142,179	524,331	35,450	243,812	117,111	6,259	1,562,970	4,066,425	1,601,159	4,183,468
Iowa	9,152	25,677	96,364	311,328	11,279	59,338	171,735	33,515	846,410	1,972,240	891,842	2,091,022
Kansas	10,546	37,865	69,183	203,588	10,453	60,502	103,901	13,641	686,878	1,677,741	729,641	1,755,238
Kentucky	3,417	16,398	16,398	101,546	11,459	51,643	202,344	35,668	906,349	1,989,586	951,871	2,059,525
Louisiana	6,890	19,815	80,696	447,424	15,071	70,425	62,816	5,999	974,476	2,482,079	994,849	2,542,083
Maine	2,985	7,452	24,639	118,668	2,835	4,084	30,293	3,858	275,373	525,072	289,646	546,113
Maryland	20,221	54,096	164,344	967,986	11,279	59,338	171,735	33,515	846,410	1,972,240	891,842	2,091,022
Massachusetts	24,176	51,205	173,063	817,753	23,588	104,631	103,901	13,641	686,878	1,677,741	729,641	1,755,238
Michigan	17,428	77,499	262,606	1,101,623	24,680	27,236	537,383	11,497	7,835,256	22,220,747	1,812,789	4,310,939
Minnesota	8,606	21,050	93,273	442,337	7,862	40,925	411,312	12,281	1,185,571	2,734,499	1,245,151	2,845,007
Mississippi	3,721	6,099	23,410	129,981	4,102	24,203	39,347	5,250	491,675	948,197	512,213	980,416
Missouri	16,107	77,254	130,789	506,013	17,057	29,743	185,500	21,620	1,311,230	3,260,161	1,382,669	3,375,769
Montana	1,920	2,530	18,042	78,915	2,158	30,957	41,228	6,048	208,648	458,504	222,492	483,535
Nebraska	2,911	4,597	24,735	120,959	7,163	19,385	63,624	8,477	456,623	1,025,735	488,474	1,083,512
Nevada	1,977	13,304	19,723	110,688	4,203	3,981	4,612	1,352	221,734	624,683	228,526	640,122
New Hampshire	4,094	14,361	30,204	121,863	1,458	1,151	11,537	2,375	261,498	610,156	288,154	625,497
New Jersey	24,765	43,558	227,794	932,360	29,558	15,312	353,396	63,709	2,390,928	6,644,800	2,417,016	6,761,240
New Mexico	2,442	6,559	29,612	183,722	4,768	17,121	46,780	11,194	308,763	640,005	318,569	659,760
New York	67,573	250,739	553,158	2,274,508	52,483	132,185	1,248,380	407,215	5,311,326	13,366,239	5,409,503	13,610,648
North Carolina	11,844	44,247	97,064	469,365	9,434	76,342	245,314	52,838	1,556,565	2,968,494	1,608,022	3,062,631
North Dakota	1,395	2,847	16,715	57,696	4,597	33,431	6,572	1,138	162,254	342,090	182,629	377,556
Ohio	18,014	58,445	314,389	1,519,942	29,366	37,319	199,274	16,117	3,420,048	8,436,184	3,482,798	8,617,048
Oklahoma	10,002	41,756	78,091	313,986	10,967	79,052	90,011	16,437	722,438	1,738,255	763,052	1,806,318
Oregon	4,799	37,878	68,970	389,566	6,235	32,161	171,545	38,960	814,843	1,822,489	840,643	1,893,626
Pennsylvania	36,158	130,752	368,105	1,604,253	17,321	850	33,262	7,804	352,151	8,551,535	3,595,276	8,732,510
Rhode Island	4,937	21,606	23,390	120,960	397	5,547	39,011	7,496	291,125	606,984	295,493	619,129
South Carolina	4,873	26,953	59,560	331,617	5,715	7,979	120,916	31,897	778,728	1,435,397	813,456	1,483,314
South Dakota	3,874	7,857	8,652	37,102	2,975	12,319	1,491	472	152,426	307,039	174,003	333,738
Tennessee	6,109	35,760	73,681	375,853	9,730	58,089	126,101	1,678	1,101,431	2,447,800	1,133,157	2,510,285
Texas	44,829	286,521	313,360	1,658,125	40,955	58,489	16,637	2,606	3,616,650	10,224,737	3,732,372	10,500,012
Utah	3,995	5,542	28,006	140,334	7,927	32,233	63,401	11,383	363,713	725,382	374,290	747,720
Vermont	2,137	8,209	15,189	51,067	1,501	6,722	14,952	2,899	123,840	238,650	130,318	245,272
Virginia	23,109	61,074	141,712	870,672	14,452	34,367	310,563	70,555	3,833,459	9,393,459	1,623,922	3,909,244
Washington	12,205	58,986	116,845	508,715	15,377	66,657	17,351	6,567	1,195,131	3,091,311	1,222,204	3,175,806
West Virginia	3,794	7,398	58,682	227,868	1,862	19,374	22,603	3,872	474,100	1,123,461	474,100	1,147,095
Wisconsin	8,821	12,737	146,558	422,003	13,904	70,321	380,009	78,209	1,322,302	3,067,469	1,381,967	3,177,678
Wyoming	2,343	4,776	10,323	32,383	2,733	1,233	1,641	408	122,353	351,334	126,460	363,606
APO/FPO <sup>a</sup>	—	—	—	21,362	—	—	2,263	120	172,040	172,040	208,914	172,485
Puerto Rico	—	—	—	23,519	—	—	7,827	5	7,802	5,259	5,541	5,541
U. S. citizens abroad <sup>b</sup>	4,026	2,952	17,447	107,287	—	—	6,954	2,811	76,793	249,630	81,434	252,257

<sup>a</sup> Data deleted because of the small number of sample returns on which they were based. The deleted data are included in appropriate totals.

<sup>b</sup> Returns filed from Army Post Office and Fleet Post Office addresses.

<sup>c</sup> Returns filed from Panama Canal Zone, Virgin Islands, and abroad.

NOTE: Detail may not add to total because of rounding.



Table 5.2—All Returns, Returns With Zero Bracket Amount Only, and Returns With Itemized Deductions by Type, by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	All returns				Returns with zero bracket amount only				Returns with itemized deductions								Medical and dental expense deduction			
	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income	Zero bracket amount	Number of returns	Adjusted gross income	Total itemized deductions	Zero bracket amount		Unused zero bracket amount		Excess itemized deductions		Number of returns	Amount				
									Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)					
United States, total																				
86,634,640	1,158,492,225	58,359,955	\$66,452,677	137,651,491	22,896,507	595,037,440	138,519,421	22,714,678	67,516,139	261,746	406,246	22,633,410	70,549,540	16,272,506	11,006,536					
Alabama	1,280,870	15,273,002	893,629	7,988,537	2,117,760	295,384	7,282,542	1,938,641	294,970	894,033	6,736	9,606	288,648	720,790	217,749					
Alaska	181,591	3,405,836	97,654	2,232,618	66,512	228,309	6,692,270	476,255	66,214	191,277	—	—	66,512	283,804	23,796					
Arizona	908,432	11,669,867	552,274	4,779,238	1,320,843	289,463	6,692,270	1,667,876	288,101	858,168	—	—	289,463	802,543	32,886					
Arkansas	8,270,614	5,111,068	5,111,068	5,188,250	1,417,296	119,977	85,238,613	697,048	119,967	366,089	—	—	119,977	328,237	100,391					
California	9,360,959	131,344,818	5,514,510	46,453,439	12,157,489	3,349,019	85,238,613	23,492,622	3,300,992	9,632,622	34,404	53,050	3,314,479	13,714,479	2,427,822					
Colorado	1,146,904	15,159,527	689,820	5,890,030	1,565,796	387,921	9,362,931	2,267,671	384,754	1,140,108	7,375	13,951	380,546	1,118,523	275,975					
Connecticut	1,253,008	19,419,432	873,504	9,463,069	2,090,386	323,419	9,955,477	2,257,987	321,540	977,836	2,960	5,366	320,459	1,277,436	228,281					
Delaware	239,225	3,465,368	169,706	1,605,463	395,034	65,513	1,666,937	412,992	65,511	196,750	1,565	1,446	63,948	217,549	46,343					
District of Columbia	332,793	4,250,770	239,302	2,110,332	497,728	75,435	2,141,113	515,542	199,239	1,937	—	—	73,498	318,838	63,970					
Florida	3,438,134	42,765,600	2,553,005	24,589,184	6,075,055	730,687	18,445,683	4,401,921	719,091	2,133,201	9,937	15,879	721,444	2,237,459	599,098					
Georgia	1,924,620	23,054,103	1,363,204	11,944,512	3,238,833	451,037	11,228,854	2,662,931	444,626	1,314,920	8,781	15,534	442,256	1,338,865	358,445					
Hawaii	390,937	5,218,740	250,845	2,231,683	592,531	113,678	3,008,027	786,519	113,515	335,663	2,467	3,893	111,411	451,256	75,904					
Idaho	333,450	3,697,231	217,269	1,945,349	525,050	86,132	2,017,960	507,473	85,513	258,900	46	31	86,086	241,984	62,394					
Illinois	4,655,838	68,841,143	3,322,549	35,120,468	7,557,813	1,210,638	33,891,069	6,936,808	1,205,785	3,616,877	14,354	16,862	1,195,806	3,315,244	842,257					
Indiana	2,117,978	28,786,703	1,596,498	17,995,047	3,882,774	392,965	10,828,737	2,084,418	389,265	1,188,317	2,928	5,998	389,640	886,190	237,465					
Iowa	1,153,835	14,946,371	618,803	8,103,573	1,921,975	276,089	9,946,122	1,487,598	271,466	827,630	9,933	16,224	266,156	662,868	192,600					
Kansas	955,472	12,222,530	578,654	6,548,932	1,650,294	277,136	5,815,872	1,236,540	226,943	226,943	492	874	226,578	555,983	170,162					
Kentucky	1,233,364	15,205,656	859,979	8,311,176	2,094,852	283,802	6,881,008	1,498,668	279,522	840,536	3,253	6,574	280,549	652,574	188,058					
Louisiana	1,393,148	17,705,887	993,475	10,414,537	2,437,985	279,428	7,341,295	1,570,021	278,598	836,712	—	—	279,428	728,574	241,585					
Maine	446,069	4,510,360	337,629	2,976,254	793,568	61,710	1,512,573	333,801	61,273	187,766	832	1,787	60,878	144,152	50,389					
Maryland	1,701,574	25,616,303	981,380	8,654,174	2,167,050	643,497	16,892,579	4,050,326	633,810	1,862,944	12,837	25,402	630,660	2,184,311	490,304					
Massachusetts	2,358,318	31,175,659	1,503,996	13,454,167	3,393,783	713,787	17,763,914	4,257,452	699,120	2,096,216	8,832	13,410	704,955	2,123,771	552,111					
Michigan	3,572,690	52,968,955	2,243,607	21,766,046	5,090,659	1,171,414	31,945,988	6,421,314	1,165,765	3,478,600	5,118	33,310	1,166,286	2,922,406	531,507					
Minnesota	1,624,695	21,233,580	978,800	8,015,790	2,175,642	545,288	13,279,171	3,268,122	539,021	1,614,620	2,002	3,475	543,286	1,628,425	415,549					
Mississippi	787,928	8,318,597	546,133	4,469,561	1,268,748	158,902	3,890,334	864,173	157,793	480,368	2,028	3,373	156,874	382,951	140,212					
Missouri	1,854,108	29,683,826	1,347,352	12,856,938	3,160,818	409,426	10,828,849	2,197,476	407,334	1,221,858	6,467	11,362	402,959	975,808	276,495					
Montana	308,274	3,579,647	233,498	2,168,562	526,510	60,553	1,495,764	324,698	53,146	180,759	879	939	59,754	143,067	45,390					
Nebraska	630,161	7,796,203	467,184	4,718,183	1,102,480	124,112	3,174,217	702,965	124,054	372,494	389	841	123,723	324,617	96,654					
Nevada	319,688	4,168,871	230,093	2,061,804	496,229	80,288	2,117,413	503,224	79,816	233,100	291	72	79,997	263,188	56,629					
New Hampshire	371,307	4,586,128	277,178	2,852,311	648,903	67,185	1,737,784	376,215	66,657	203,059	341	381	66,844	170,733	48,359					
New Jersey	3,007,951	44,772,019	1,930,014	19,738,046	4,416,415	932,246	25,011,869	5,593,050	928,126	2,788,330	22,519	28,265	909,727	2,815,014	651,145					
New Mexico	447,778	5,137,710	311,302	2,876,607	727,717	92,518	2,277,187	525,700	92,328	273,568	1,203	1,255	91,315	249,561	72,792					
New York	6,896,190	97,682,780	4,250,111	36,482,938	9,532,281	2,393,369	61,537,580	16,284,767	2,397,807	6,901,400	9,537	18,996	2,393,832	9,332,212	1,786,250					
North Carolina	2,147,419	24,725,323	1,574,055	13,887,486	3,779,073	443,827	10,762,991	2,387,074	440,405	1,329,084	4,926	5,359	439,901	1,046,021	336,386					
North Dakota	272,068	2,867,191	189,989	1,691,389	424,453	50,332	1,191,313	258,217	49,929	151,170	903	575	50,029	105,775	40,491					
Ohio	4,304,679	59,438,982	3,178,016	34,395,114	7,634,418	956,601	24,993,944	5,034,228	952,722	2,792,850	28,485	46,378	928,116	2,289,159	561,514					
Oklahoma	1,053,750	12,936,483	773,224	7,164,870	1,835,751	222,659	5,866,035	1,291,920	222,415	667,658	3,333	7,766	213,326	625,369	183,074					
Oregon	1,022,959	13,670,188	684,746	6,384,566	1,967,137	286,976	7,321,681	1,704,639	282,005	845,558	—	—	286,976	840,926	186,298					
Pennsylvania	4,634,941	64,582,486	3,402,089	35,165,187	8,172,631	1,005,932	26,465,986	5,498,814	1,004,772	3,004,007	7,761	14,004	998,317	2,495,189	639,506					
Rhode Island	398,971	4,714,662	290,937	2,553,536	651,985	84,723	1,144,605	483,344	84,243	203,677	1,705	3,369	83,018	220,134	51,656					
South Carolina	1,073,299	12,204,782	761,482	6,643,703	1,774,639	236,992	5,589,931	1,276,243	236,948	707,966	—	—	236,992	561,667	182,315					
South Dakota	256,819	2,537,586	193,441	1,888,189	456,618	30,221	745,132	165,956	30,000	90,727	—	—	30,221	72,375	24,614					
Tennessee	1,616,740	18,390,202	1,233,838	11,763,402	2,920,463	288,596	7,056,665	1,495,974	267,475	800,047	753	917	267,453	691,793	212,017					
Texas	5,074,529	67,862,901	3,757,196	40,077,964	9,023,526	955,750	28,047,831	5,903,231	951,453	2,886,303	6,689	2,787	948,861	2,991,255	734,348					
Utah	483,873	6,247,324	282,714	2,403,419	669,898	172,732	3,851,359	998,910	171,857	514,095	4,75	4,330	169,945	476,324	124,491					
Vermont	190,449	2,135,043	136,359	1,287,924	334,833	35,186	835,377	196,718	34,821	102,908	—	—	34,202	93,044	22,065					
Virginia	2,070,877	28,358,166	1,432,854	13,363,142	3,363,689	563,634	15,017,975	3,455,380	560,529	1,688,252	8,832	14,554	554,802	1,748,799	493,903					
Washington	1,565,139	21,838,748	1,085,186	11,243,694	2,504,921	419,552	10,825,561	2,315,371	419,248	1,253,116	404	52	419,148	1,052,391	311,225					
West Virginia	644,787	8,210,069	529,537	6,065,353	1,342,764	71,427	2,134,813	396,358	71,301	219,441	—	—	71,427	175,249	43,036					
Wisconsin	1,863,850	23,781,266	1,201,951	10,768,644	2,711,646	540,955	13,105,622	3,009,775	539,138	1,619,122	4,75	6,46	540,460	1,373,959	321,913					



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Footnotes at end of table

Footnotes at end of table



Table 5.2—All Returns, Returns With Zero Bracket Amount Only, and Returns With Itemized Deductions by Type, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Returns with itemized deductions—Continued										All returns				
	Interest paid deduction—Continued					Miscellaneous deductions					Exemptions				
	Home mortgage	Other	Net casualty or theft loss	Union dues	Total	Net casualty or theft loss	Union dues	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Income tax before credits
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
<b>United States, total</b>	<b>17,710,488</b>	<b>30,366,447</b>	<b>19,277,265</b>	<b>10,446,066</b>	<b>2,046,183</b>	<b>1,702,727</b>	<b>7,490,759</b>	<b>1,344,376</b>	<b>215,176,997</b>	<b>151,382,748</b>	<b>81,674,633</b>	<b>938,968,454</b>	<b>68,694,798</b>	<b>172,111,689</b>	
Alabama	221,234	389,342	262,243	104,903	27,420	9,842	88,063	13,476	3,333,816	2,500,362	1,108,599	12,263,025	975,536	2,103,032	
Alaska	113,011	57,369	52,103	13,485	10,615	13,485	88,063	13,476	3,333,816	2,500,362	1,108,599	12,263,025	975,536	2,103,032	
Arizona	233,705	423,627	244,840	52,103	28,994	22,717	23,966	12,900	2,406,328	1,804,746	890,375	9,010,641	724,879	1,542,308	
Arkansas	91,735	152,235	95,386	51,169	12,634	9,439	23,966	12,900	1,919,283	1,434,462	680,375	6,654,228	587,795	1,094,100	
California	2,674,074	5,127,199	2,945,052	1,920,851	336,548	263,286	1,224,851	167,655	22,720,620	17,040,465	8,815,027	101,967,972	7,386,471	18,974,649	
Colorado	327,409	601,367	336,454	146,568	29,846	19,454	111,368	16,765	2,770,702	2,078,027	1,074,574	12,202,806	903,705	2,204,928	
Connecticut	277,906	570,882	267,520	184,732	29,740	24,048	89,809	14,097	3,117,691	2,338,568	1,195,044	15,962,705	1,057,208	3,210,706	
Delaware	52,420	92,275	56,057	26,653	5,535	2,516	18,033	2,901	571,572	429,679	235,217	2,834,222	213,957	537,586	
District of Columbia	42,073	76,071	63,620	45,334	7,263	3,836	38,661	51,877	683,169	513,977	314,347	3,441,416	267,218	686,115	
Florida	576,229	1,135,860	605,531	406,898	64,994	70,514	116,210	25,682	8,584,584	6,438,038	3,272,096	34,666,769	2,753,041	6,340,098	
Georgia	357,615	699,202	371,716	158,289	20,518	26,376	99,630	16,273	4,731,834	3,548,876	1,807,830	18,528,547	1,532,791	3,122,869	
Hawaii	84,661	237,017	100,987	48,301	5,081	4,496	54,578	10,566	879,568	659,676	364,360	4,155,037	327,099	732,477	
Idaho	71,008	128,436	68,060	23,074	4,480	3,841	21,558	7,320	897,455	673,091	302,782	3,096,457	246,898	512,675	
Illinois	944,725	1,641,021	1,021,155	520,340	99,351	71,268	433,583	78,545	11,629,438	8,722,079	4,438,334	57,382,085	3,740,989	11,242,014	
Indiana	331,136	562,669	326,924	139,063	33,361	23,962	127,432	24,228	5,427,019	4,070,364	1,985,763	24,077,350	1,665,438	4,393,310	
Iowa	201,507	344,434	227,703	90,876	10,664	10,865	76,756	15,247	2,856,177	2,142,133	1,091,269	12,380,348	917,177	2,191,787	
Kansas	173,937	333,330	191,697	64,411	12,279	12,418	48,752	8,610	2,359,117	1,769,338	905,537	10,126,018	748,557	1,820,913	
Kentucky	220,280	333,162	231,787	168,851	21,859	10,318	79,807	13,684	3,159,590	2,369,693	1,213,350	12,413,350	971,732	2,155,007	
Louisiana	219,822	402,027	239,657	137,264	18,458	17,876	71,450	10,804	3,725,581	2,794,186	1,272,073	14,419,945	1,092,241	2,669,376	
Maine	51,061	82,593	49,637	22,141	4,265	4,057	16,413	2,470	1,066,257	799,693	386,902	3,647,075	303,679	578,167	
Maryland	475,759	876,303	519,878	243,747	53,108	27,490	196,413	30,790	4,180,638	3,135,479	1,615,190	20,462,979	1,391,482	3,895,009	
Massachusetts	531,299	763,216	581,735	286,290	88,318	64,229	195,084	28,342	5,744,114	4,300,086	2,203,186	25,027,189	1,869,514	4,531,354	
Michigan	900,524	1,218,141	1,001,491	430,210	103,322	82,764	452,922	103,855	8,576,363	6,432,272	3,409,372	43,984,666	2,867,302	8,378,208	
Minnesota	402,125	673,558	462,634	195,533	52,720	28,607	216,593	37,848	3,946,903	2,960,177	1,517,821	16,904,895	1,274,631	2,990,006	
Mississippi	118,118	174,375	131,907	51,199	10,468	7,028	36,093	5,436	2,154,919	1,616,189	703,962	6,486,767	550,633	1,051,022	
Missouri	310,682	502,167	350,619	158,216	31,567	18,536	155,653	31,874	4,651,322	3,488,492	1,754,686	19,427,655	1,422,406	3,513,843	
Montana	46,508	78,315	49,072	23,640	2,795	4,471	20,951	3,986	752,029	564,022	293,644	2,982,589	231,386	508,713	
Nebraska	102,509	171,779	102,232	33,608	7,322	3,464	29,911	4,561	1,545,923	1,159,442	591,238	6,490,057	487,011	1,140,305	
Nevada	72,657	152,623	69,755	52,781	5,289	7,971	27,977	5,703	711,555	533,666	309,909	3,420,635	243,191	666,874	
New Hampshire	58,233	112,037	53,340	26,281	5,946	2,787	16,181	2,604	935,613	701,710	343,835	3,761,332	280,329	657,724	
New Jersey	712,845	1,133,388	792,334	530,780	112,545	97,053	334,401	60,004	7,385,203	5,523,902	2,858,140	36,708,500	2,478,445	7,062,574	
New Mexico	72,933	127,303	75,554	40,160	8,231	6,034	21,161	4,291	1,165,938	889,446	403,630	4,108,540	321,879	700,194	
New York	1,522,149	1,971,987	2,069,584	1,476,159	265,616	225,695	1,024,237	189,058	16,909,032	12,681,774	6,627,918	76,502,889	5,663,578	14,225,646	
North Carolina	324,363	534,751	353,137	116,768	32,429	17,945	52,911	6,539	5,360,426	4,020,320	2,014,460	19,646,393	1,684,542	3,264,049	
North Dakota	37,362	58,719	37,640	14,247	2,804	1,364	9,754	1,520	704,794	528,596	239,916	2,320,754	186,816	393,576	
Ohio	789,652	1,378,835	796,453	531,770	84,577	49,764	351,476	65,028	10,681,130	8,010,848	4,130,738	49,492,665	3,551,463	9,035,371	
Oklahoma	181,220	300,444	173,125	68,388	14,240	7,865	40,049	6,189	2,695,552	2,021,664	995,639	10,520,653	790,775	1,890,868	
Oregon	240,759	385,886	243,244	105,072	18,930	8,289	90,428	16,510	2,441,976	1,831,482	966,751	11,161,133	845,533	1,977,863	
Pennsylvania	764,379	1,120,261	838,137	455,265	100,170	78,392	401,585	69,400	11,501,724	8,626,293	4,406,861	50,931,281	3,745,518	9,175,255	
Rhode Island	67,296	103,855	70,423	38,097	13,490	8,262	30,801	4,853	984,040	738,030	375,180	3,775,616	299,297	649,456	
South Carolina	189,133	294,503	192,494	69,024	14,337	7,348	35,085	7,796	2,676,754	2,007,566	998,431	9,781,556	840,202	1,676,782	
South Dakota	2,065	3,793	2,466	1,648	2,277	1,500	6,834	1,044	373,383	303,537	123,321	2,133,211	172,184	352,736	
Tennessee	223,957	394,362	216,524	107,998	28,098	14,423	70,151	9,953	3,963,959	2,967,787	1,530,731	15,330,283	1,190,466	2,669,810	
Texas	828,657	1,560,705	747,263	447,663	114,539	118,601	174,145	26,714	12,921,772	9,691,329	4,708,649	56,166,762	3,969,693	10,943,465	
Utah	136,722	228,136	140,507	40,706	11,305	3,673	55,751	7,653	1,382,135	1,036,601	454,571	4,605,236	383,242	801,002	
Vermont	26,751	42,105	27,832	10,862	2,898	1,081	6,477	799	534,150	400,613	171,180	1,678,773	138,300	267,127	
Virginia	484,178	954,466	465,994	181,316	37,062	19,280	88,628	13,795	4,999,371	3,749,528	1,993,383	23,012,913	1,678,083	4,120,041	
Washington	366,146	710,592	360,295	187,207	37,763	27,022	169,219	37,466	3,855,836	2,891,877	1,484,434	18,073,845	1,257,813	3,333,586	
West Virginia	56,801	98,141	57,505	40,588	5,152	18,236	17,631	2,758	1,608,789	1,206,592	600,835	6,873,085	493,254	1,207,757	
Wisconsin	396,483	573,590	453,931	153,552	30,215	10,339	223,564	37,945	4,712,136	3,534,102	1,741,089	19,195,366	1,417,084	3,324,643	
Wyoming	28,728	59,534	26,948	15,893	2,374	2,643	9,516	1,791	454,774	341,081	160,926	2,007,190	132,512	380,095	
U.S. citizens abroad*	3,520	7,516	3,520	1,372	298	198	596	22	615,060	461,295	249,092	1,680,518	197,077	475,659	
Puerto Rico	3,045	4,915	2,460	1,395	632	442	1,201	227	12,942	9,607	19,704	124,250	12,618	16,183	
U.S. citizens abroad†	10,105	29,397	20,136	15,805	854	1,128	2,402	426	354,862	266,147	108,872	1,706,651	95,442	475,659	

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

† Returns filed from Army Post Office and Fleet Post Office addresses.

‡ Returns filed from Panama Canal Zone, Virgin Islands, and abroad.

§ Includes zero bracket amount.

NOTE: Detail may not add to total because of rounding.



[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Income tax before credits			Tax credits										Investment credit																											
				General tax credit			Child care credit			Earned income credit used to offset income tax before credits			Credit for the elderly																												
	Number of returns	Amount	(1)	Number of returns	Amount	(2)	Number of returns	Amount	(3)	Number of returns	Amount	(4)	Number of returns	Amount	(5)	Number of returns	Amount	(6)	Number of returns	Amount	(7)	Number of returns	Amount	(8)	Number of returns	Amount	(9)	Number of returns	Amount	(10)	Number of returns	Amount	(11)	Number of returns	Amount	(12)	Number of returns	Amount	(13)	Number of returns	Amount
United States, total																																									
Alabama	68,694,798	172,111,669	68,684,434	13,637,761	68,683,564	9,524,028	2,874,885	521,275	1,670,991	145,581	793,450	167,391	3,435,344	2,060,152																											
Alaska	975,536	2,103,032	975,487	186,588	975,487	129,577	67,087	11,822	30,940	2,451	7,371	*2,021	53,323	29,968																											
Arizona	153,540	617,822	153,540	37,903	153,540	22,779	4,652	1,837	3,358	138	*157	11,825	10,047																												
Arkansas	724,879	1,542,308	724,879	137,391	724,879	99,024	41,068	7,212	36,175	2,924	9,392	1,421	33,630	18,673																											
California	587,795	1,094,100	587,795	119,014	587,795	73,553	38,794	5,445	20,565	1,586	2,476	15,846	28,153																												
Colorado	18,974,649	1,562,234	7,383,472	1,022,232	426,388	89,106	43,803	6,645	16,418	1,871	8,102	3,591	354,201	230,500																											
Connecticut	903,705	2,204,928	903,705	179,600	903,705	124,091	43,803	6,645	16,418	1,871	8,102	3,591	354,201	230,500																											
Delaware	1,057,208	3,210,706	1,057,208	186,597	1,057,208	148,755	26,491	5,988	5,542	791	*16,822	3,684	30,473																												
District of Columbia	213,957	537,596	213,957	38,803	213,957	28,308	7,877	1,484	11,531	1,189	*2,226	6,036	3,187																												
Florida	267,218	686,115	267,218	46,804	267,218	35,645	15,545	3,628	8,428	1,311	6,326	4,156	2,035																												
Georgia	2,753,041	6,340,608	2,753,041	357,764	2,753,041	150,360	127,779	25,731	12,419	73,200	18,610	96,640	59,098																												
Hawaii	1,532,791	3,122,869	1,532,791	273,946	1,532,791	199,088	108,523	18,215	51,687	3,352	18,140	5,008	35,298																												
Idaho	327,099	732,477	327,099	54,643	327,099	42,744	14,615	2,347	4,488	277	5,646	1,349	3,929																												
Illinois	246,898	512,675	246,898	63,385	246,898	34,201	14,567	1,740	8,824	403	4,735	966	20,661																												
Indiana	3,740,999	11,242,014	3,740,998	757,522	3,740,998	546,130	131,263	25,206	68,632	4,837	26,423	6,732	181,033																												
Iowa	1,665,438	4,399,310	1,665,438	355,416	1,665,438	240,160	55,737	8,719	38,842	3,912	*12,641	*2,520	111,659	73,107																											
Kansas	917,177	2,191,780	917,177	232,180	917,177	128,269	42,470	6,401	12,248	655	*18,224	*2,760	118,690	86,015																											
Kentucky	1,820,013	4,531,354	1,820,013	328,282	1,820,013	262,211	47,718	7,737	30,536	2,581	30,917	5,158	45,884	16,683																											
Louisiana	748,557	1,820,013	748,557	159,139	748,557	102,862	30,965	4,092	35,639	3,304	*912	*342	89,190	41,340																											
Maine	971,732	2,155,007	971,732	184,640	971,732	129,660	46,213	8,744	9,917	*607	*9,975	*2,007	70,407	34,421																											
Maryland	1,082,241	2,668,376	1,082,241	212,204	1,082,241	147,041	37,432	7,435	58,244	5,429	20,784	4,221	52,116	33,278																											
Massachusetts	303,679	578,167	303,679	55,344	303,679	40,308	13,811	1,990	23,061	2,125	3,137	596	6,649	3,649																											
Michigan	1,391,482	3,895,009	1,391,482	254,846	1,391,482	196,052	58,626	13,819	10,934	*915	31,905	5,511	43,315	20,359																											
Minnesota	1,869,514	4,531,354	1,869,514	326,262	1,869,514	262,211	47,718	7,737	30,536	2,581	30,917	5,158	45,884	16,683																											
Mississippi	2,867,302	8,378,208	2,867,302	541,532	2,867,302	423,808	79,713	16,821	36,066	2,255	27,965	3,865	112,497	56,731																											
Missouri	1,274,631	2,990,036	1,274,631	275,468	1,274,631	177,215	68,618	9,710	17,196	*1,541	*14,647	*2,745	120,219	69,861																											
Montana	550,633	1,051,022	550,633	112,802	550,633	73,025	38,867	5,910	23,501	*1,661	*1,217	*249	37,264	23,959																											
Nebraska	1,422,046	3,513,943	1,422,046	278,448	1,422,046	194,395	73,434	13,496	35,909	3,440	*17,087	*2,327	115,130	48,301																											
Nevada	231,386	508,713	231,386	55,126	231,386	31,283	10,850	1,316	2,156	157	1,658	319	27,672	17,343																											
New Hampshire	487,011	1,140,305	487,011	122,260	487,011	67,496	24,569	4,188	10,234	*1,136	*8,331	*629	56,690	44,410																											
New Jersey	243,191	666,874	243,191	53,034	243,191	32,597	13,689	2,385	2,665	*61	2,807	890	12,283	10,114																											
New Mexico	280,329	657,724	280,329	50,934	280,329	40,725	9,755	1,335	14,744	702	3,763	541	11,466	4,504																											
New York	2,478,445	7,062,574	2,478,445	444,079	2,478,445	357,180	52,576	10,881	66,603	7,323	*7,298	*650	68,406	39,251																											
North Carolina	321,877	700,194	321,877	66,298	321,877	44,760	14,234	2,067	11,847	630	3,354	835	17,988	12,414																											
North Dakota	5,663,578	14,225,646	5,663,578	971,953	5,663,578	732,975	165,169	38,824	123,750	9,988	45,756	6,937	158,237	73,117																											
Ohio	1,684,542	3,264,649	1,684,542	307,985	1,684,542	219,945	68,046	12,461	88,338	10,265	*11,788	*3,937	84,959	44,974																											
Oklahoma	186,816	393,576	186,816	54,657	186,816	25,322	11,599	1,618	1,250	90	*2,117	*485	39,923	24,970																											
Oregon	3,551,463	9,035,371	3,551,463	638,470	3,551,463	498,333	83,694	13,295	67,285	6,655	38,452	9,071	128,564	77,710																											
Pennsylvania	790,775	1,890,868	790,775	183,405	790,775	107,383	34,695	9,022	11,574	*335	15,999	2,120	83,006	48,808																											
Rhode Island	845,533	1,977,863	845,533	175,367	845,533	114,590	33,379	5,019	15,721	*582	16,874	4,042	59,628	36,072																											
South Carolina	3,745,516	9,175,255	3,745,516	657,851	3,745,516	529,213	66,142	11,433	80,132	7,054	17,828	4,865	126,799	62,441																											
South Dakota	299,297	649,456	299,297	44,974	299,297	39,777	5,597	956	223	*12	3,574	539	5,277	2,306																											
Tennessee	840,202	1,576,792	840,202	149,192	840,202	111,811	54,676	9,747	43,993	2,141	*6,180	*2,147	33,503	14,329																											
Texas	172,184	354,336	172,184	49,939	172,184	22,772	9,021	1,134	6,034	*663	*2,731	*608	30,638	22,171																											
Utah	1,190,146	2,669,810	1,190,146	235,539	1,190,146	160,376	55,355	7,045	40,265	3,465	18,550	5,350	61,540	39,316																											
Vermont	3,904,693	10,943,451	3,904,692	882,930	3,904,692	542,553	246,087	44,482	109,201	10,661	41,914	10,049	252,584	181,927																											
Virginia	383,242	801,002	383,242	83,053	383,242	54,417	16,655	1,981	19,273	1,801	2,565	455	26,610	18,032																											
Washington	138,300	267,127	138,300	30,203	138,300	19,269	4,747	815	16,549	1,205	*2,419	*432	8,976	4,428																											
West Virginia	1,678,083	4,120,041	1,678,083	302,854	1,678,083	234,207	73,707	13,069	10,779	*1,040	30,341	7,648	67,198	28,154																											
Wisconsin	1,257,813	3,333,586	1,257,813	266,585	1,257,813	178,558	61,721	9,435	23,079	1,740	18,258	3,467	68,472	43,735																											
Wyoming	493,254	1,207,757	493,254	90,388	493,254	71,982	13,513	1,785	14,205	*968	*7,966	*1,934	13,676	7,450																											
APO/FPO	1,417,084	3,324,643	1,417,084	272,279	1,417,084	201,874	41,121	4,121	18,772	*1,171	*4,608	*251	91,425	55,169																											
Puerto Rico	132,512	380,025	132,512	35,904	132,512	19,557	6,396	887	35,904	*95	*350	*84	13,988	11,745																											
U.S. citizens abroad*	223,947	197,077	223,947	23,247	223,947	23,247	2,477	*411	*16,252	*1,257	—	—	—	—																											
	12,618	10,950	12,618	1,625	12,618	1,625	—	—	—	—	—	—	—	—																											
	95,442	475,659	95,442	12,288	95,442	12,288	*1,757	*786	—	—	—	—	855	1,052																											

Footnotes at end of table



Table 5.3--Returns With Income Tax Before Credits: Tax Credits and Taxpayments, by States--Continued

[illegible]

Footnotes at end of table



Table 5.3—Returns With Income Tax Before Credits: Tax Credits and Taxpayments, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Total				Taxpayments				Earned income credit, refundable portion				Tax due at time of filing				Total				Overpayment			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)										
	80,918,466	176,874,876	75,465,337	147,339,496	7,970,221	27,418,506	4,344,004	874,585	17,759,470	19,990,260	68,031,959	33,715,617	64,019,693	31,354,699										
United States, total																								
Alabama	1,214,168	2,184,341	1,146,592	1,852,375	89,719	315,447	62,518	15,048	250,301	237,880	1,002,315	447,867	975,715	419,360										
Alaska	175,454	689,257	771,292	627,716	7,178	41,373	*1,847	*331	28,571	59,096	149,928	153,060	147,587	146,188										
Arizona	854,144	1,635,700	779,495	1,366,492	95,689	269,449	62,873	11,359	169,943	183,715	711,064	239,432	880,771	351,924										
Arkansas	672,990	1,061,838	622,027	844,823	68,061	206,795	77,921	17,504	179,131	187,727	551,202	238,446	533,870	218,808										
California	8,671,571	20,092,907	8,039,028	16,615,339	913,289	3,170,513	466,814	94,863	1,736,653	2,486,930	7,292,028	2,384,440	7,084,624	4,258,322										
Colorado	1,050,108	2,233,556	981,511	1,830,412	100,846	367,124	51,519	9,998	233,318	302,997	862,661	429,826	640,893	399,602										
Connecticut	1,205,208	3,217,897	2,637,658	155,026	546,344	28,665	7,386	2,088	50,947	46,211	183,878	480,011	904,345	446,222										
Delaware	225,804	553,381	211,160	464,675	22,652	85,769	12,904	*1,814	52,057	50,947	133,462	250,559	177,510	86,125										
District of Columbia	310,663	721,611	293,735	565,808	25,952	149,071	*6,904	*1,814	52,057	50,947	133,462	250,559	177,510	86,125										
Florida	3,114,588	6,225,359	2,797,897	4,624,428	438,986	1,497,881	202,050	41,730	825,341	957,775	2,457,937	1,158,438	2,367,344	1,048,300										
Georgia	1,794,038	3,259,654	1,711,422	2,790,643	132,455	439,432	145,133	31,961	357,563	350,887	1,521,322	688,019	1,489,898	650,876										
Hawaii	384,422	761,263	350,182	668,969	30,354	101,960	11,984	1,182	72,710	68,909	300,734	155,164	292,721	143,850										
Idaho	305,607	512,751	277,209	410,507	33,909	93,324	10,129	1,605	76,117	88,296	244,008	122,565	235,170	112,925										
Illinois	4,397,964	11,413,781	4,121,240	9,415,034	447,968	1,864,619	198,025	40,587	1,018,768	1,309,806	3,497,147	1,967,207	3,376,459	1,806,517										
Indiana	1,361,768	4,305,361	1,844,062	3,764,522	195,416	686,244	138,517	22,209	447,681	484,526	1,606,261	828,629	1,547,296	761,072										
Iowa	1,052,660	2,054,082	895,652	1,616,310	165,739	416,715	31,194	5,654	312,844	394,839	796,849	363,553	746,219	327,297										
Kansas	898,566	1,866,845	818,876	1,413,428	112,350	349,416	56,587	10,596	242,027	274,560	950,851	462,216	915,557	429,617										
Kentucky	1,137,706	2,226,685	1,054,745	1,815,333	119,307	397,482	102,167	20,496	256,097	291,114	691,321	333,321	665,286	302,201										
Louisiana	1,308,306	2,678,759	1,245,779	2,153,217	97,931	484,509	148,556	28,374	258,304	363,526	1,099,882	528,576	1,071,576	484,538										
Maine	419,831	917,216	394,102	512,316	39,476	100,402	44,750	8,137	73,514	62,024	361,725	141,264	352,194	132,978										
Manitowish	1,594,585	4,148,725	1,503,920	3,612,186	150,275	505,148	64,011	14,166	307,136	326,204	1,335,631	763,662	1,302,611	725,856										
Massachusetts	2,241,041	4,769,725	2,003,920	3,669,633	227,465	662,283	90,074	18,781	427,970	385,490	1,853,675	862,560	1,783,791	803,048										
Michigan	3,010,010	8,988,770	3,218,332	7,873,402	271,053	931,238	90,719	18,504	643,069	686,025	2,837,091	1,568,735	2,781,082	1,487,373										
Minnesota	1,513,851	3,033,835	1,399,823	2,610,829	148,023	434,170	47,512	6,998	353,999	363,881	1,211,959	562,709	1,173,315	530,822										
Mississippi	715,173	1,030,817	679,265	845,292	52,018	169,708	113,654	25,678	163,012	168,890	604,482	292,970	592,659	219,652										
Missouri	1,715,278	3,588,641	1,533,870	2,934,589	187,915	617,975	94,466	22,839	425,492	421,653	1,339,309	657,361	1,285,051	608,261										
Montana	284,110	501,649	330,953	590,953	34,003	102,696	7,255	1,093	72,842	85,389	291,114	104,596	212,803	95,407										
Nebraska	564,975	1,088,646	498,138	870,607	60,407	207,374	14,926	1,648	172,565	205,400	442,163	212,182	415,945	184,632										
Nevada	295,690	675,393	283,671	543,513	22,534	110,559	4,909	1,306	63,056	102,442	242,098	139,019	238,866	127,437										
New Hampshire	351,140	683,031	328,427	569,981	36,110	108,174	23,056	4,032	69,969	67,643	291,264	129,208	282,626	122,236										
New Jersey	2,876,486	7,308,558	2,713,127	6,311,784	288,593	929,621	88,731	13,568	621,266	671,563	2,324,105	1,208,450	2,240,173	1,138,280										
New Mexico	409,072	727,373	385,234	666,477	33,588	109,186	40,019	7,887	84,286	89,573	344,836	165,473	334,354	150,874										
New York	6,456,586	15,057,657	6,043,899	12,465,041	689,253	2,392,937	305,470	54,825	1,332,224	1,304,121	5,305,667	2,805,955	5,130,739	2,568,491										
North Carolina	2,018,032	3,220,366	1,946,449	2,757,282	136,074	445,781	211,464	43,200	491,036	427,881	1,593,522	628,816	1,556,380	599,200										
North Dakota	241,408	347,334	196,211	264,166	23,919	76,377	16,722	2,446	77,538	100,113	178,577	72,337	163,271	66,734										
Ohio	4,095,265	9,520,931	3,811,436	8,221,697	406,238	1,211,834	123,149	25,560	858,065	826,354	3,344,611	1,755,797	3,251,793	1,650,759										
Oklahoma	1,017,224	1,598,631	960,972	1,354,598	89,240	230,584	73,258	18,012	229,072	187,592	624,064	320,921	890,997	296,092										
South Dakota	223,942	319,468	190,695	253,766	21,607	77,239	19,299	3,278	60,145	38,438	175,339	66,213	171,126	61,714										
Tennessee	1,517,454	2,710,697	1,435,820	2,256,659	132,525	428,809	148,867	33,624	300,435	318,341	1,253,643	552,866	1,223,349	518,496										
Texas	4,719,904	10,618,494	4,465,518	8,372,243	400,762	1,976,973	255,204	77,643	1,480,162	1,665,495	3,790,797	1,861,619	3,694,681	1,700,236										
Utah	455,157	845,602	438,154	731,694	25,123	102,584	33,301	5,214	68,990	96,142	380,884	199,298	374,603	190,478										
Vermont	166,750	266,286	220,422	440,985	19,014	44,085	13,838	4,081	31,273	31,273	136,918	51,647	131,954	48,140										
Virginia	1,967,062	4,287,921	1,872,032	3,753,499	159,177	501,719	67,773	15,378	430,509	381,122	1,576,753	775,177	1,528,061	722,610										
Washington	1,460,242	3,389,039	1,460,242	2,809,241	141,357	529,871	48,379	4,369	348,975	426,424	1,163,149	649,383	1,126,796	594,984										
West Virginia	606,065	1,297,066	582,033	1,103,985	44,571	184,693	*9,115	*1,666	106,653	106,653	505,324	256,961	508,238	242,412										
Wisconsin	1,716,164	3,452,092	1,599,111	2,988,298	168,268	74,389	14,135	12,108	402,542	327,333	1,368,579	613,855	1,331,600	1,568,784										
Wyoming	165,731	373,030	290,793	490,730	19,527	73,118	14,135	3,271	38,548	63,455	133,186	76,250	129,002	70,298										
Puerto Rico	251,687	251,687	*1,686	*3,286	*1,686	*3,286	*10,019	*636	*1,686	*1,686	*10,019	*636	*1,686	*1,686										
S. citizens abroad <sup>a</sup>	14,141	16,947	14,137	16,947	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686										
	74,971	248,883	49,040	159,965	21,647	76,322	—	—	—	—	—	—	—	—										



Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Exemptions					For age 65 or over					For blindness		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	86,634,640	1,158,492,225	215,176,997	161,382,748	130,733,790	8,028,471	10,480,724	101,199,343	176,156	179,026	2,393,632		
Alabama	1,280,870	15,273,002	3,333,816	2,500,362	1,998,735	80,426	90,883	846,380	499	499	24,743		
Alaska	181,591	3,405,838	432,359	324,269	262,338	4,109	5,080	99,906	40	40	1,023		
Arizona	908,492	11,369,867	2,406,328	1,904,746	1,424,610	107,133	148,195	1,234,693	3,820	3,820	45,403		
Arkansas	8,270,614	8,270,614	1,919,283	1,439,462	1,163,060	64,074	79,472	752,603	4,081	4,081	35,607		
California	9,360,959	131,344,818	22,720,620	17,040,465	13,751,305	810,212	1,048,982	12,066,979	36,945	38,944	440,325		
Colorado	1,146,904	15,159,527	2,770,702	2,078,027	1,730,203	91,802	129,884	1,227,386	154	154	9,880		
Connecticut	1,253,008	19,419,432	3,117,691	2,358,268	1,894,132	144,549	179,799	2,032,860	375	375	15,863		
Delaware	332,733	3,465,368	571,572	428,679	347,963	21,022	26,473	276,577	48	48	1,666		
District of Columbia	332,733	4,250,770	693,169	519,877	469,776	25,331	32,743	327,604	21,203	21,203	12,890		
Florida	3,436,134	42,765,600	8,594,584	6,436,438	5,186,347	150,171	170,555	6,838,868	5,270	5,270	72,962		
Georgia	1,924,620	23,054,103	4,731,834	3,548,876	2,886,011	126,902	163,919	1,542,567	4,438	4,438	88,495		
Hawaii	380,937	5,218,740	879,568	659,676	558,529	31,735	37,735	361,202	735	735	13,462		
Idaho	333,450	3,897,231	897,455	673,091	526,882	37,494	51,075	341,694	358	358	4,362		
Illinois	4,655,838	68,841,143	11,629,438	8,722,079	6,984,935	493,307	650,212	6,819,394	1,531	1,531	61,731		
Indiana	2,117,978	28,786,703	5,427,019	4,070,264	3,258,517	186,825	232,489	2,074,749	4,983	4,983	49,947		
Iowa	1,153,835	14,946,371	2,856,171	2,142,133	1,760,372	154,384	190,791	1,782,035	543	543	20,393		
Kansas	955,472	12,222,580	2,389,117	1,789,338	1,488,596	104,054	126,057	1,232,887	1,682	1,682	18,899		
Kentucky	1,253,364	15,205,686	3,155,590	2,369,683	1,920,386	131,312	153,312	1,081,511	64	64	8,974		
Louisiana	1,395,148	17,705,867	3,725,581	2,794,186	2,154,542	116,575	148,672	1,465,096	1,741	1,741	40,473		
Maine	446,089	4,510,360	1,086,237	795,633	663,084	36,885	46,158	356,977	411	411	4,368		
Maryland	1,701,574	25,616,303	4,180,638	3,135,479	2,526,629	158,635	190,543	1,978,434	7,324	7,324	68,556		
Massachusetts	2,358,318	31,175,659	5,744,114	4,308,086	3,471,790	234,758	304,547	2,923,435	3,124	3,124	57,228		
Michigan	3,572,690	52,968,955	8,576,363	6,432,272	5,363,629	263,693	335,441	2,983,561	12,719	12,719	164,332		
Minnesota	1,624,695	21,223,580	3,946,903	2,960,177	2,438,570	157,674	203,886	1,439,570	279	279	9,029		
Mississippi	787,928	8,318,597	1,616,189	1,213,374	956,817	56,817	69,508	602,355	1,167	1,167	19,966		
Missouri	1,854,108	23,683,826	4,651,322	3,488,492	2,827,248	203,589	261,792	2,302,205	539	539	16,346		
Montana	308,274	3,579,647	752,029	564,022	469,888	31,302	38,270	336,045	21	21	1,332		
Nebraska	630,274	7,189,203	1,545,923	1,159,442	945,884	82,941	112,670	889,301	3,183	3,183	25,920		
Nevada	319,688	4,688,871	711,556	533,696	461,117	22,265	28,971	335,214	2,681	2,681	26,544		
New Hampshire	371,307	4,586,128	935,613	701,770	569,244	33,488	42,770	376,934	457	457	6,103		
New Jersey	3,007,951	44,772,019	7,385,203	5,523,902	4,465,775	272,585	372,216	3,544,776	1,425	1,425	40,749		
New Mexico	447,778	5,137,710	1,185,928	889,446	694,658	33,184	44,880	394,267	1,076	1,076	16,232		
New York	6,896,190	97,682,780	16,909,032	12,681,774	10,080,749	756,234	964,586	10,618,392	14,408	14,885	204,359		
North Carolina	2,147,419	24,725,323	5,360,426	4,020,320	3,313,780	160,206	202,813	1,575,093	2,454	2,454	26,405		
North Dakota	272,068	2,867,191	704,794	528,596	419,372	42,184	61,380	356,203	26	26	832		
Ohio	4,304,679	59,438,982	10,681,130	8,010,848	6,530,367	395,353	514,707	4,595,484	19,284	19,284	174,731		
Oklahoma	1,053,750	12,936,493	2,695,552	2,021,684	1,627,523	112,665	155,063	1,476,913	1,384	1,384	33,304		
Oregon	1,022,599	13,670,188	2,441,976	1,891,482	1,563,410	83,591	116,338	1,159,256	2,165	2,165	38,664		
Pennsylvania	4,643,941	61,652,486	11,501,724	8,626,293	7,076,991	618,413	838,809	5,204,154	12,009	12,009	173,609		
Rhode Island	398,971	4,714,682	984,040	738,030	601,331	31,614	39,809	362,780	99	99	972		
South Carolina	1,073,299	12,204,782	2,676,754	2,007,566	1,628,374	52,411	74,510	768,100	84	84	6,453		
South Dakota	258,819	2,537,586	673,383	505,037	404,217	34,417	41,911	245,923	66	66	1,533		
Tennessee	1,616,740	18,790,202	3,983,689	2,987,767	2,484,015	123,195	143,591	1,584,434	649	649	31,571		
Texas	5,074,529	67,862,901	12,921,772	9,691,329	7,824,066	366,686	491,436	5,329,970	8,352	8,352	102,406		
Utah	483,873	6,247,324	1,382,135	1,036,601	772,537	38,878	49,867	383,771	1,196	1,196	12,693		
Vermont	190,449	2,135,403	534,150	400,613	306,942	27,666	35,553	235,955	557	557	4,418		
Virginia	2,070,877	26,558,166	4,999,371	3,749,528	3,087,972	138,108	171,311	1,767,288	4,072	4,072	60,614		
Washington	2,565,139	21,838,748	3,855,836	2,891,877	2,395,653	135,555	183,058	1,700,199	1,721	1,721	38,209		
West Virginia	644,787	8,210,069	1,698,788	1,206,592	1,023,087	47,683	63,361	483,701	52	52	3,346		
Wisconsin	1,863,850	23,781,266	4,712,136	3,534,102	2,866,064	203,733	276,987	1,813,312	5,580	5,580	62,236		
Wyoming	174,544	2,379,720	454,774	341,081	276,887	13,425	18,348	196,497	91	91	1,627		
APU/FPO	252,020	2,153,733	615,060	461,295	384,917	—	—	—	—	—	—		
Puerto Rico	26,659	92,942	69,707	44,437	39,917	—	—	—	—	—	—		
U. S. citizens abroad <sup>1</sup>	146,322	1,967,359	354,862	266,147	217,094	23,483	26,567	199,183	—	—	—		

Footnotes at end of table



Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States—Continued

[All figures are estimated based on samples—money amounts are in thousands of dollars]

State	Exemptions—Continued											
	For dependents						For parents					
	Total		Children living at home		Children living away from home		Parents living at home		Parents living away from home		Other dependents	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Number of returns	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
<b>United States, total</b>	<b>35,048,823</b>	<b>73,783,457</b>	<b>632,713,851</b>	<b>32,998,139</b>	<b>64,940,890</b>	<b>1,244,058</b>	<b>2,017,457</b>	<b>991,281</b>	<b>1,044,276</b>	<b>389,829</b>	<b>1,015,098</b>	<b>1,343,497</b>
Alabama	562,323	1,243,699	9,046,737	540,411	1,197,128	11,830	12,211	8,093	8,093	8,026	10,958	18,458
Alaska	71,980	164,901	1,890,462	67,967	155,046	3,864	6,107	545	548	834	1,897	2,301
Arizona	407,526	829,703	6,865,673	374,193	754,074	21,373	26,497	6,926	6,926	4,216	27,247	36,805
Arkansas	355,726	672,724	5,014,979	342,632	647,479	11,729	14,906	6,537	6,537	*125	2,939	3,671
California	3,677,329	6,871,389	68,781,648	3,387,131	7,037,252	152,992	152,992	134,131	144,302	100,140	223,509	320,954
Colorado	411,557	910,461	7,953,540	402,134	879,646	11,750	16,211	*1,683	*1,683	2,808	7,394	10,103
Connecticut	479,377	1,035,385	10,899,419	452,273	972,330	12,867	20,969	16,504	16,504	11,701	8,759	13,731
Delaware	96,151	197,148	1,818,207	90,882	180,323	4,529	6,222	1,501	1,541	408	7,774	8,044
District of Columbia	144,372	245,445	1,865,831	101,915	212,760	3,819	2,843	1,400	1,485	1,400	15,801	21,513
Florida	1,324,996	2,682,387	21,201,846	1,227,353	2,467,793	54,975	92,218	38,035	40,025	19,360	42,842	57,207
Georgia	833,910	1,677,466	13,132,375	781,328	1,550,489	38,259	72,850	19,203	19,685	9,412	20,986	25,013
Hawaii	139,760	288,569	2,869,767	131,608	263,744	4,039	7,634	10,797	11,312	718	3,599	5,111
Idaho	140,324	319,140	2,250,805	135,358	305,615	4,470	7,643	1,706	*434	*454	2,531	3,714
Illinois	1,825,821	3,992,760	37,035,919	1,699,454	3,639,579	73,089	116,923	71,764	75,225	30,302	71,673	128,464
Indiana	913,147	1,931,030	16,513,805	864,994	1,825,797	45,664	68,182	8,177	8,182	15,221	16,618	16,629
Iowa	427,806	904,404	7,770,253	409,967	880,343	17,573	33,765	*2,515	*3,424	1,152	*3,776	*4,854
Kansas	398,337	740,782	6,670,708	379,787	712,857	16,217	18,625	2,544	2,794	515	4,657	5,891
Kentucky	668,291	1,125,808	8,540,618	634,357	1,061,614	23,411	31,199	21,308	22,578	862	9,716	10,765
Louisiana	689,291	1,433,426	10,565,777	634,357	1,345,970	16,569	26,750	22,579	22,579	315	27,649	37,812
Maine	175,449	354,594	2,326,633	170,124	343,020	3,753	6,047	2,030	2,030	985	2,123	2,466
Maryland	691,599	1,456,142	14,521,794	649,943	1,399,852	21,173	40,389	20,003	20,137	7,976	20,560	25,810
Massachusetts	905,000	1,964,653	16,666,045	861,994	1,868,945	27,361	38,924	27,999	28,250	6,916	8,904	21,618
Michigan	1,353,769	2,864,574	28,842,455	1,278,272	2,708,057	62,444	103,175	19,891	20,195	5,173	25,172	26,854
Minnesota	598,539	1,304,166	11,522,466	564,361	1,236,452	28,448	43,917	4,917	4,917	2,042	6,691	7,358
Mississippi	405,165	871,870	5,337,854	380,379	823,042	11,859	16,521	16,521	17,228	*1,010	13,130	15,069
Missouri	755,780	1,561,743	13,173,182	708,653	1,487,654	18,547	26,512	13,130	13,130	5,619	28,311	28,855
Montana	115,304	244,930	1,922,570	111,636	234,834	5,287	6,765	620	*132	*131	1,562	2,225
Nebraska	225,688	484,186	3,940,888	215,467	463,272	11,234	16,512	*476	*476	934	2,986	2,986
Nevada	105,628	218,504	2,099,017	99,117	202,293	4,015	6,650	2,971	3,847	1,207	3,685	4,483
New Hampshire	155,672	323,142	2,498,217	147,245	301,455	7,862	13,562	6,306	6,609	333	1,104	1,183
New Jersey	1,206,633	2,525,787	25,009,325	1,111,259	2,296,014	30,988	68,464	72,630	75,669	26,460	48,165	56,801
New Mexico	207,742	445,314	3,046,356	199,573	424,290	5,535	9,100	1,014	1,083	5,126	7,037	8,202
New York	2,711,795	5,848,812	52,029,025	2,540,389	5,461,632	45,976	90,414	170,760	182,336	40,741	55,777	68,202
North Carolina	978,155	1,841,379	14,154,608	921,104	1,732,027	27,186	31,910	28,659	36,807	3,448	31,379	35,390
North Dakota	97,412	224,016	1,519,739	96,221	218,720	1,779	3,431	*56	*56	*417	1,392	1,392
Ohio	1,670,006	3,616,772	32,404,685	1,568,214	3,386,324	85,965	144,237	38,312	38,924	8,121	31,243	39,014
Oklahoma	440,477	911,582	7,053,797	415,941	848,060	20,220	34,828	4,783	4,783	5,315	8,113	13,382
Oregon	369,932	760,063	6,825,469	344,624	702,710	23,546	36,977	3,659	3,659	2,546	13,246	14,171
Pennsylvania	1,792,252	3,794,230	32,565,562	1,699,153	3,606,889	45,721	77,678	43,971	47,096	5,557	47,028	56,294
Rhode Island	151,288	342,891	2,480,461	143,770	327,188	3,944	6,532	5,676	5,968	516	2,862	2,871
South Carolina	483,443	973,786	7,164,294	463,04	929,532	10,562	17,208	7,726	7,736	1,550	15,853	17,737
South Dakota	100,946	227,189	1,412,529	98,314	221,640	2,576	2,782	*109	*137	*360	2,270	2,270
Tennessee	696,715	1,355,444	10,471,395	671,928	1,281,135	28,582	40,035	7,050	7,050	3,631	16,671	23,388
Texas	2,216,329	4,597,918	37,974,700	2,125,888	4,379,021	51,580	82,023	40,802	41,322	15,897	60,188	74,867
Utah	233,575	556,535	3,918,615	230,599	546,477	4,468	7,350	215	215	1,065	2,819	3,448
Vermont	91,095	191,098	1,170,316	88,325	184,733	1,488	3,162	1,139	1,141	946	*974	*1,075
Virginia	852,525	1,726,016	15,947,838	785,053	1,611,877	29,308	34,947	38,926	39,148	9,739	19,010	21,154
Washington	593,224	1,275,404	11,807,776	559,204	1,191,764	34,842	50,561	11,684	12,636	4,174	14,608	14,608
West Virginia	262,297	529,289	4,633,514	255,025	511,935	4,156	6,845	6,089	*73	*73	3,914	4,200
Wisconsin	711,567	1,563,505	13,037,904	671,844	1,460,569	43,720	74,951	8,090	8,090	4,145	8,510	15,243
Wyoming	74,787	159,448	1,354,900	71,942	153,686	2,493	3,382	620	620	71	1,367	1,700
AFPO/AFPO	129,630	230,143	1,336,134	126,692	271,992	*5,367	*12,151	*2,483	*3,747	—	—	—
Puerto Rico	17,848	44,502	162,532	17,848	44,502	—	—	*1,702	*4,766	—	—	—
U. S. citizens abroad <sup>a</sup>	53,734	111,201	1,172,266	49,892	100,463	2,756	4,062	—	*1,536	—	*373	*374

Footnotes at end of table



Table 5.4.—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Number of returns by number of exemptions other than age or blindness												
	All returns					Joint returns							
	Total	One	Two	Three	Four	Five	Six or more	Total	One	Two	Three	Four	Five or more
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
United States, total	86,634,640	35,329,086	20,158,184	11,312,250	10,598,427	5,386,331	3,850,362	44,004,343	16,219,338	9,282,553	9,841,405	5,103,329	3,557,718
Alabama	1,280,870	470,396	292,267	203,458	158,615	76,959	79,175	712,891	248,151	175,656	144,577	75,280	69,227
Alaska	181,391	89,905	25,926	16,701	10,389	12,090	10,389	60,734	20,393	15,126	14,577	11,088	9,346
Arizona	908,492	395,471	244,582	139,391	120,746	58,753	39,549	516,118	195,495	115,678	109,956	56,272	38,717
Arkansas	743,997	254,101	177,637	134,550	97,508	56,145	24,066	419,009	134,170	111,615	94,478	54,680	24,066
California	9,360,959	4,058,457	2,101,342	1,163,695	1,038,321	544,578	448,566	4,385,004	1,623,171	880,991	937,640	518,970	414,232
Colorado	1,146,904	515,802	234,515	147,213	130,491	66,003	52,880	583,299	219,545	123,046	126,095	65,071	49,542
Connecticut	1,253,008	548,205	253,684	156,300	151,208	95,970	47,011	631,124	225,426	132,911	144,646	87,757	40,384
Delaware	239,225	101,558	55,850	30,416	26,851	17,318	7,232	108,678	41,516	23,465	25,083	11,720	6,894
District of Columbia	332,733	191,114	64,617	29,342	29,342	9,568	13,447	76,687	27,247	16,252	15,984	5,890	11,314
Florida	3,438,134	1,326,206	980,256	468,196	352,632	193,737	117,107	1,747,479	766,932	349,570	315,381	191,929	103,667
Georgia	1,924,620	755,868	419,515	262,095	202,095	99,038	73,278	961,374	334,842	226,443	239,876	94,030	66,183
Hawaii	380,937	184,311	69,924	42,961	42,961	27,249	17,789	177,256	56,530	38,616	42,711	26,717	12,692
Idaho	333,450	124,468	78,120	35,886	48,124	29,063	17,789	193,432	68,658	32,081	46,732	26,717	12,692
Illinois	4,655,838	1,949,939	1,071,628	593,049	511,993	306,315	222,914	2,319,182	880,078	487,033	473,007	272,164	206,900
Indiana	2,117,978	892,909	503,062	275,378	296,327	146,230	95,072	1,140,539	401,922	237,060	281,595	128,070	91,892
Iowa	1,153,835	490,499	275,447	128,058	136,866	73,612	49,353	606,537	235,530	119,809	129,878	72,876	48,444
Kansas	955,472	360,282	226,419	148,499	132,502	56,725	21,045	533,124	196,853	132,309	127,488	55,429	21,045
Kentucky	1,223,364	398,378	328,890	189,538	193,526	61,277	51,755	692,021	251,378	147,727	185,875	66,492	45,769
Louisiana	1,393,148	467,822	351,197	202,462	203,278	71,829	96,560	745,485	253,126	152,590	185,524	66,492	87,753
Maine	446,089	189,566	108,123	52,791	51,479	26,929	17,201	216,959	81,074	48,612	44,573	26,523	16,177
Maryland	1,701,574	714,396	375,612	223,099	202,443	118,742	67,282	825,055	295,579	172,260	195,777	106,174	55,265
Massachusetts	2,358,318	1,090,571	451,604	293,984	257,176	150,375	114,608	1,112,999	362,274	255,098	244,246	141,330	110,061
Michigan	3,572,690	1,530,622	829,523	442,428	390,438	233,972	145,707	1,783,022	683,316	377,293	361,877	224,096	136,440
Minnesota	1,624,695	720,898	349,353	200,342	173,164	97,899	83,039	813,751	305,134	168,745	159,335	97,899	82,638
Mississippi	787,928	244,839	195,302	139,420	108,030	54,671	45,666	423,418	137,904	101,900	95,022	48,414	40,178
Missouri	1,854,108	703,288	491,009	252,114	217,863	122,003	68,031	965,227	387,127	208,287	200,483	109,950	59,380
Montana	308,274	129,143	72,766	33,482	43,850	17,767	11,266	160,594	63,827	28,131	40,670	17,336	10,630
Nebraska	620,161	281,750	135,729	77,522	69,097	41,049	25,014	315,723	122,723	61,960	66,960	39,079	25,011
Nevada	319,688	155,244	67,810	41,963	30,766	13,188	10,717	141,429	58,516	30,836	28,565	12,796	10,716
New Hampshire	371,307	146,989	80,064	54,470	49,604	22,200	17,980	197,937	68,646	46,037	43,532	21,827	17,895
New Jersey	3,007,951	1,252,227	710,222	371,887	357,894	202,628	145,093	1,455,821	547,089	287,813	331,683	161,079	128,157
New Mexico	447,778	163,455	100,018	60,664	63,647	37,302	22,892	246,880	76,581	54,226	61,451	32,248	22,374
New York	6,896,190	3,099,704	1,424,948	741,580	878,985	438,531	312,442	3,182,623	1,084,691	601,696	809,667	406,171	280,399
North Carolina	2,147,419	735,507	591,429	347,377	278,517	114,932	79,657	1,166,361	433,757	290,574	262,497	114,152	65,391
North Dakota	272,068	113,365	64,201	32,119	32,724	16,527	13,132	146,462	61,291	33,219	32,724	16,482	12,746
Ohio	4,304,679	1,768,910	1,047,272	525,433	482,709	267,739	212,616	2,220,711	865,763	453,129	445,474	252,168	204,177
Oklahoma	1,053,750	391,192	262,150	152,686	144,421	53,536	49,765	573,773	222,081	116,048	139,011	53,532	43,101
Oregon	1,022,599	432,443	247,558	125,142	126,307	53,748	37,401	540,811	220,224	106,169	124,449	52,713	37,256
Pennsylvania	4,643,941	1,911,199	1,114,955	564,082	538,083	308,740	206,882	2,432,402	940,489	489,797	504,620	289,951	197,545
Rhode Island	398,971	178,014	85,280	37,817	40,433	31,769	25,658	202,314	69,623	36,711	38,923	31,407	25,650
South Carolina	1,073,299	395,278	255,428	164,443	152,520	69,593	36,037	555,075	194,578	128,458	134,724	67,924	29,391
South Dakota	256,819	103,725	55,214	30,676	31,932	12,135	12,135	147,398	52,446	28,983	31,200	22,735	12,134
Tennessee	1,616,740	611,915	381,904	251,418	238,738	84,104	48,661	862,061	308,050	199,080	222,425	84,086	48,412
Texas	5,074,529	1,872,201	1,233,871	740,984	669,598	316,666	241,209	2,739,486	985,798	631,554	613,791	287,152	221,190
Utah	483,873	166,169	104,611	64,861	63,225	39,799	45,208	288,664	84,129	61,399	61,847	36,476	44,813
Vermont	130,449	58,185	44,189	38,698	24,685	17,225	7,467	116,493	26,914	24,433	24,433	16,510	7,467
Virginia	2,070,877	866,930	450,429	273,871	284,088	119,056	76,503	1,025,108	351,422	231,621	263,081	119,051	59,933
Washington	1,565,139	654,727	365,524	170,112	196,572	119,181	59,023	827,576	314,250	145,209	190,335	118,796	58,966
West Virginia	644,787	230,606	176,635	84,174	92,690	32,554	28,428	378,300	151,884	74,147	91,925	31,919	28,425
Wisconsin	1,863,850	769,983	431,517	205,665	246,719	127,898	82,068	1,002,214	382,300	182,649	227,563	127,633	82,068
Wyoming	174,544	68,007	35,391	25,510	20,931	15,621	9,084	102,343	31,750	25,395	20,680	15,444	9,084
AP0/FPO <sup>1</sup>	252,020	107,992	22,601	47,086	58,834	*12,236	*3,271	14,398	44,158	*5,588	*5,588	*1,924	*1,575
Puerto Rico	26,659	68,063	28,545	16,910	16,386	12,297	*2,558	17,777	*2,519	10,992	13,259	12,178	*3,284
U. S. citizens abroad <sup>2</sup>	146,322						4,121	56,402					4,001

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

<sup>1</sup> Returns filed from Army Post Office and Fleet Post Office addresses.<sup>2</sup> Returns filed from Panama Canal Zone, Virgin Islands, and abroad.

NOTE: Detail may not add to total because of rounding.







Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives									
	Number of returns	Adjusted gross income less deficit		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit		Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax			
		Amount	Number of returns	Amount	Number of returns			Amount	Number of returns		Amount	Number of returns	Amount	Number of returns			Amount	Number of returns	Amount	Number of returns
<b>Alaska</b>																				
Total	181,591	3,405,838	173,675	3,097,443	432,359	427,239	148,304	583,897	80,734	2,330,695	76,348	2,087,867	306,233	302,196	73,859	407,050	73,859	407,050		
Under \$2,000	25,327	633	24,079	20,235	28,137	27,951	*10	*130	755	-8,273	301	5,267	3,177	3,001	**11	**145	**11	**145		
\$2,000 under \$4,000	1,972	6,276	1,776	6,825	3,656	3,758	*1,178	*2,091	*94	1,953	*599	*2,091	*2,091	*993	*11	*145	*11	*145		
\$4,000 under \$6,000	19,213	94,012	17,982	86,159	24,601	23,548	8,444	4,537	893	5,347	7,088	10,531	4,046	3,024	*48	*182	*48	*182		
\$6,000 under \$8,000	12,548	84,325	11,764	82,411	26,728	26,630	8,444	3,922	4,051	28,769	*15,559	*20,654	15,966	15,966	*697	*182	*697	*182		
\$8,000 under \$10,000	14,411	130,698	14,024	127,564	34,564	34,564	13,985	9,280	6,499	58,062	6,183	54,400	24,598	24,598	6,145	1,759	6,145	1,759		
\$10,000 under \$12,000	7,882	86,589	7,569	80,038	22,416	22,336	7,384	7,224	3,344	36,297	3,264	32,982	13,344	13,264	2,867	1,754	2,867	1,754		
\$12,000 under \$14,000	10,433	136,315	10,342	128,850	25,099	25,018	10,423	15,220	3,612	47,584	3,612	45,759	14,527	14,527	3,612	3,568	3,612	3,568		
\$14,000 under \$16,000	6,339	95,103	5,921	84,818	12,796	12,707	6,244	11,812	2,163	32,502	1,785	25,024	7,572	7,283	2,068	2,671	2,068	2,671		
\$16,000 under \$18,000	9,578	165,224	9,361	161,737	22,497	21,830	9,453	22,766	3,885	67,035	3,885	63,030	13,972	13,638	3,885	6,959	3,885	6,959		
\$18,000 under \$20,000	6,823	129,698	6,224	113,873	15,048	14,667	6,822	18,233	3,209	61,292	2,698	50,525	10,837	10,456	3,209	6,805	3,209	6,805		
\$20,000 under \$25,000	13,510	300,393	13,237	284,154	39,495	39,098	13,387	43,672	7,899	175,747	7,738	166,555	31,843	31,629	7,826	20,502	7,826	20,502		
\$25,000 under \$30,000	14,420	383,785	14,252	374,127	43,593	43,370	14,420	62,060	10,690	292,189	10,592	273,804	39,162	38,939	10,690	40,717	10,690	40,717		
\$30,000 under \$50,000	29,712	1,138,208	28,480	1,048,330	100,199	99,034	29,563	216,746	24,288	942,730	23,472	876,048	93,094	92,334	24,182	170,200	24,182	170,200		
\$50,000 under \$100,000	8,686	531,338	8,105	447,189	30,651	30,319	8,666	128,219	7,984	488,056	7,467	411,285	29,510	29,211	7,984	115,560	7,984	115,560		
\$100,000 under \$150,000	616	79,943	493	40,964	2,271	2,218	615	25,627	*61	71,623	453	38,559	2,162	2,116	*51	22,862	*51	22,862		
\$150,000 under \$200,000	105	27,911	82	9,977	383	377	105	11,320	*104	*30,964	*82	*3,490	*394	*377	*104	*13,363	*104	*13,363		
\$200,000 under \$500,000	*6	*5,118	*4	*1,162	**	**	*6	*3,035	**	**	**	**	**	**	**	**	**	**		
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**		
\$1,000,000 or more																				
All returns, summary:	39,474	627,759	37,141	79,333	47,468	47,144	12,484	2,604	1,808	-5,937	1,117	8,401	6,816	6,502	59	149	59	149		
Under \$5,000	33,997	253,186	32,464	243,861	70,418	69,307	28,732	15,358	11,817	15,358	10,233	88,405	43,000	41,920	6,832	1,940	6,832	1,940		
\$5,000 under \$10,000	269,794	21,547	20,890	24,712	52,247	51,846	21,029	28,498	7,900	97,601	7,617	87,660	30,325	30,005	7,423	6,582	7,423	6,582		
\$10,000 under \$15,000	19,518	343,303	18,527	321,603	45,689	44,512	19,297	46,757	8,313	147,109	7,577	129,660	29,927	29,163	8,217	15,175	8,217	15,175		
\$15,000 under \$20,000	67,055	2,476,795	64,633	2,204,934	216,617	214,430	66,762	490,680	51,526	2,001,308	49,804	1,775,740	196,165	194,606	51,327	383,204	51,327	383,204		
Total	908,492	11,369,867	797,066	9,463,322	2,406,328	2,354,313	659,360	1,422,018	516,118	8,715,839	457,703	7,293,363	1,827,977	1,718,972	415,923	1,134,565	415,923	1,134,565		
Under \$2,000	92,198	-84,934	80,193	110,376	123,485	117,792	95	826	8,869	-150,121	3,588	31,766	32,854	27,955	88	809	88	809		
\$2,000 under \$4,000	96,115	272,650	76,051	233,513	201,512	172,977	*16,687	*537	31,363	87,994	26,778	70,366	113,668	87,724	—	—	—	—		
\$4,000 under \$6,000	101,298	513,070	76,051	397,301	202,373	174,456	68,763	15,873	21,308	106,784	15,600	80,418	72,658	60,700	*921	*804	*921	*804		
\$6,000 under \$8,000	101,786	687,737	88,188	565,319	254,064	229,618	66,230	22,454	58,817	400,633	51,019	345,141	175,511	161,040	28,233	5,821	28,233	5,821		
\$8,000 under \$10,000	72,316	642,699	63,546	551,857	164,113	156,133	66,750	47,576	33,115	295,385	23,271	254,952	106,598	102,608	27,992	12,758	27,992	12,758		
\$10,000 under \$12,000	63,175	696,970	54,339	561,938	174,262	163,614	62,284	53,845	39,008	431,072	32,229	331,069	140,126	131,973	38,120	23,963	38,120	23,963		
\$12,000 under \$14,000	67,282	874,720	60,881	748,189	196,024	182,054	68,987	78,568	46,311	600,796	43,570	525,063	158,916	148,273	46,019	44,081	46,019	44,081		
\$14,000 under \$16,000	53,454	800,448	47,644	679,375	182,819	176,996	52,905	71,992	44,886	671,347	40,552	580,296	168,986	164,621	44,337	55,417	44,337	55,417		
\$16,000 under \$18,000	47,275	801,978	44,450	720,501	152,343	147,659	46,865	83,190	39,107	661,565	36,341	582,319	136,895	132,211	38,756	82,808	38,756	82,808		
\$18,000 under \$20,000	47,050	894,956	43,939	789,172	159,271	153,645	46,259	103,608	40,564	771,399	38,219	679,841	148,242	143,866	39,773	83,861	39,773	83,861		
\$20,000 under \$25,000	72,307	1,613,974	68,128	1,443,599	254,137	249,029	71,599	206,588	64,606	1,442,182	60,785	1,292,345	242,905	237,797	67,053	176,053	67,053	176,053		
\$25,000 under \$30,000	39,968	1,090,114	38,030	978,667	136,817	134,040	39,960	158,223	38,364	1,045,507	36,626	941,622	133,731	130,954	38,356	149,479	38,356	149,479		
\$30,000 under \$50,000	41,652	1,507,802	38,595	1,163,304	158,324	152,801	41,426	259,896	37,925	1,370,300	34,184	1,080,051	151,443	146,997	37,699	228,446	37,699	228,446		
\$50,000 under \$100,000	10,491	685,911	7,767	383,625	38,822	38,283	10,347	169,597	9,928	650,922	7,463	365,702	37,811	35,403	9,784	159,697	9,784	159,697		
\$100,000 under \$200,000	1,810	237,157	1,279	101,118	6,673	6,108	1,810	85,791	1,620	211,463	1,228	99,845	6,825	5,806	1,620	75,265	1,620	75,265		
\$200,000 under \$500,000	320	87,628	234	29,634	1,105	953	320	13,967	*215	25,863	*104	25,863	*1,034	*895	*280	33,262	*280	33,262		
\$500,000 under \$1,000,000	38	25,364	24	5,214	128	107	38	12,966	*47	*42,720	*35	*5,805	*174	*149	*47	*22,321	*47	*22,321		
\$1,000,000 or more	15	21,704	13	622	56	48	15	11,291	**	**	**	**	**	**	**	**	**	**		
All returns, summary:	242,183	439,955	211,105	567,470	436,883	393,485	48,076	6,912	55,106	97,860	42,260	157,545	196,105	161,882	88	809	88	809		
Under \$5,000	221,472	1,591,177	182,638	1,290,895	508,664	457,491	170,469	60,316	88,366	730,896	83,996	625,087	303,384	278,145	57,146	19,383	57,146	19,383		
\$5,000 under \$10,000	156,000	1,939,458	137,993	1,612,632	455,103	427,329	154,431	163,710	107,682	1,353,751	95,451	1,125,284	377,969	356,849	106,119	93,677	106,119	93,677		
\$10,000 under \$15,000	122,236	2,129,624	113,260	1,886,552	409,616	396,639	122,869	227,493	102,194	1,782,428	95,460	1,573,304	375,196	364,095	106,886	176,154	106,886	176,154		
\$15,000 under \$20,000	166,801	5,269,654	152,070	4,105,782	596,062	579,369	165,515	943,547	152,770	4,838,984	140,536	3,812,132	573,323	559,001	151,684	844,543	151,684	844,543		

Footnotes at end of table.



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on sample—money amounts are in thousands of dollars]															
Size of adjusted gross income	All returns										Joint returns of husbands and wives				
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			
<b>Arkansas</b>															
Total	743,997	8,270,614	653,192	6,701,000	1,919,283	1,835,730	529,471	984,051	419,009	6,472,814	370,515	5,283,205	1,458,894	1,406,495	338,899
Under \$2,000	74,754	—40,461	66,610	68,719	106,374	104,678	—37	1,167	10,218	—87,482	4,658	9,666	35,910	34,621	—134
\$2,000 under \$4,000	97,502	302,579	87,489	286,900	169,848	169,848	34,557	2,075	27,045	90,085	23,724	98,837	96,183	96,058	—
\$4,000 under \$6,000	107,552	523,300	82,368	374,313	220,214	189,372	55,095	10,925	27,280	148,150	20,262	94,517	94,517	94,517	—305
\$6,000 under \$8,000	75,667	251,974	66,121	242,047	174,563	168,641	22,878	27,956	19,679	138,192	13,679	134,679	87,792	83,844	8,514
\$8,000 under \$10,000	68,917	625,853	60,043	581,691	193,206	183,269	67,800	35,936	49,708	453,670	44,781	412,302	157,038	151,108	20,049
\$10,000 under \$12,000	54,131	598,534	48,424	558,534	173,254	165,883	52,339	39,966	43,184	474,958	36,661	439,296	143,209	141,392	27,275
\$12,000 under \$14,000	60,932	782,307	56,661	676,081	192,541	186,710	59,348	65,688	51,081	658,167	47,449	610,718	170,705	170,705	48,637
\$14,000 under \$16,000	44,773	670,197	40,539	569,728	139,832	134,005	44,688	68,820	38,948	582,152	36,180	545,972	130,318	125,749	52,496
\$16,000 under \$18,000	35,006	595,012	32,884	510,786	116,523	114,764	34,693	68,215	30,601	520,976	25,651	495,325	108,758	107,166	39,288
\$18,000 under \$20,000	27,209	520,575	25,727	476,510	91,936	90,422	27,309	62,210	25,455	485,191	25,138	461,686	86,454	86,198	58,350
\$20,000 under \$25,000	46,027	1,021,457	41,786	889,787	160,849	156,581	45,434	131,022	43,914	977,469	39,716	937,753	157,982	152,967	122,834
\$25,000 under \$30,000	21,960	598,943	20,383	515,751	76,765	74,115	21,835	98,342	21,532	587,702	20,988	512,287	76,071	73,687	86,406
\$30,000 under \$50,000	20,249	747,155	17,866	507,814	69,782	67,215	17,792	137,300	18,657	685,460	16,928	479,087	65,478	62,914	120,655
\$50,000 under \$100,000	7,227	1,960,201	4,857	1,402,000	26,206	24,346	7,108	124,207	6,625	1,437,599	4,619	1,375,201	25,090	23,463	109,046
\$100,000 under \$200,000	1,665	215,081	1,383	108,868	6,342	5,873	1,685	75,435	1,609	205,794	1,347	103,679	6,204	5,782	71,154
\$200,000 under \$500,000	278	75,549	226	26,266	932	858	278	32,752	268	66,215	226	26,266	932	858	71,154
\$500,000 under \$1,000,000	19	13,583	16	3,797	72	63	19	5,514	11	13,511	5	3,797	17	12	8,351
\$1,000,000 or more	9	18,436	6	299	22	15	9	11,511	6	13,516	5	299	17	12	8,351
All returns, summary	237,015	549,586	207,051	584,753	392,207	376,536	67,067	7,211	42,998	29,110	32,180	125,417	151,925	149,308	134
Under \$5,000	187,377	1,383,660	157,580	1,158,918	471,998	438,344	147,287	69,848	94,131	733,506	80,924	624,801	319,575	300,138	61,453
\$5,000 under \$10,000	135,711	1,678,121	121,149	1,405,115	428,400	412,057	132,935	134,445	112,401	1,394,407	100,719	1,177,076	390,211	374,340	98,306
\$10,000 under \$15,000	86,440	1,487,904	80,866	1,312,462	285,686	279,727	86,042	166,464	76,868	1,327,037	73,691	1,205,366	266,274	262,998	76,470
\$15,000 under \$20,000	97,454	3,170,742	86,546	2,239,752	340,992	329,066	96,160	606,082	92,611	2,988,755	83,001	2,150,524	330,396	319,711	140,847
<b>California</b>															
Total	9,360,959	131,344,818	8,399,687	108,055,389	22,720,620	21,632,694	6,921,200	17,652,424	4,385,004	92,741,221	3,852,163	75,815,595	15,767,635	15,034,432	12,999,122
Under \$2,000	1,101,499	390,235	973,529	1,282,544	1,414,666	1,364,260	9,926	5,228	33,970	—546,900	54,536	238,070	269,979	246,539	1,033
\$2,000 under \$4,000	986,389	2,917,854	873,585	2,583,242	1,472,867	1,386,395	242,739	17,693	109,656	328,734	81,308	267,108	392,632	351,892	4,387
\$4,000 under \$6,000	933,710	4,626,339	788,785	3,820,413	1,752,571	1,582,551	633,043	146,979	207,060	1,952,025	153,014	735,598	674,184	18,252	20,196
\$6,000 under \$8,000	767,911	5,413,381	657,617	4,520,296	1,738,614	1,580,279	802,178	284,566	244,087	1,714,461	200,924	1,342,774	899,802	802,758	106,352
\$8,000 under \$10,000	772,901	6,923,349	684,688	6,012,564	1,765,117	1,639,946	701,221	494,883	297,311	2,656,836	250,843	2,192,231	1,040,890	1,003,225	235,903
\$10,000 under \$12,000	634,709	6,958,223	547,127	5,876,024	1,651,758	1,541,504	610,571	571,347	279,265	3,067,278	231,143	2,454,465	1,033,549	958,089	61,227
\$12,000 under \$14,000	592,852	7,704,710	536,088	6,781,922	1,506,144	1,431,529	583,475	770,589	283,956	3,887,527	250,266	3,186,744	1,038,838	983,899	248,331
\$14,000 under \$16,000	517,471	7,782,640	473,801	6,912,201	1,499,316	1,445,235	596,379	792,325	322,462	4,448,025	295,478	4,285,138	1,184,922	1,143,023	314,019
\$16,000 under \$18,000	442,077	7,513,644	394,637	6,434,163	1,278,566	1,214,643	434,949	838,237	294,249	5,010,768	262,398	4,285,969	1,005,488	980,206	390,745
\$18,000 under \$20,000	419,744	7,946,151	390,176	7,083,469	1,314,260	1,279,114	418,253	881,865	331,971	6,290,809	339,650	5,606,423	1,193,731	1,162,769	609,487
\$20,000 under \$25,000	859,255	19,235,829	804,304	17,133,853	2,747,256	2,680,775	854,325	2,440,693	719,966	16,160,957	678,942	14,547,907	2,540,993	2,492,888	1,913,071
\$25,000 under \$30,000	480,382	13,154,538	439,140	11,328,536	1,670,895	1,629,408	479,070	1,798,461	420,810	11,539,690	396,225	10,222,352	1,564,424	1,532,113	1,518,668
\$30,000 under \$50,000	665,923	24,369,315	595,444	19,645,365	2,252,525	2,180,120	660,308	4,012,961	613,316	22,412,147	557,081	18,511,750	2,162,661	2,100,844	3,992,686
\$50,000 under \$100,000	150,544	9,850,069	113,637	5,626,026	527,748	499,239	149,271	2,263,875	135,449	8,822,138	105,401	5,223,828	501,727	476,207	1,385,137
\$100,000 under \$200,000	28,390	3,732,595	21,639	1,919,487	103,057	95,258	28,239	1,183,400	25,311	3,440,606	19,660	1,763,777	97,127	91,711	190,227
\$200,000 under \$500,000	6,139	7,611,755	4,620	749,617	21,665	19,308	6,124	655,307	5,293	1,473,798	4,147	665,016	20,133	18,057	52,884
\$500,000 under \$1,000,000	776	1,215,487	619	173,267	2,597	2,282	776	224,003	532	424,610	232	145,844	2,316	2,057	636
\$1,000,000 or more	293	581,505	251	172,378	978	848	293	264,013	236	457,894	215	140,973	876	769	204,990
All returns, summary	2,578,265	5,499,040	2,281,208	5,730,170	3,705,089	3,494,252	598,875	85,277	288,108	157,512	208,884	802,165	961,424	860,501	5,557
Under \$5,000	1,994,144	14,778,118	1,766,996	12,488,890	4,438,746	4,119,177	1,598,292	1,684,071	683,976	5,047,644	3,973,444	2,410,415	2,218,097	2,060,501	110,320
\$5,000 under \$10,000	1,472,051	18,212,324	1,307,252	15,792,950	3,876,507	3,667,114	1,437,771	1,684,071	719,016	9,018,706	622,530	7,655,945	2,594,616	2,541,616	583,903
\$10,000 under \$15,000	1,134,802	19,683,043	1,034,627	17,294,831	3,373,557	3,244,917	1,218,866	1,684,071	726,887	13,885,732	1,283,903	12,183,326	4,185,184	4,061,784	1,204,416
\$15,000 under \$20,000	2,191,686	31,726,093	1,979,654	26,746,548	7,326,721	7,107,238	2,178,406	12,848,712	1,921,017	24,631,639	1,762,603	21,221,247	6,889,147	6,702,526	1,308,755

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns						Joint returns of husbands and wives									
	Number of returns	Adjusted gross income or less deficit	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Number of returns	Adjusted gross income or less deficit	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Total income tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Colorado																
Total	1,146,904	15,159,527	1,014,868	12,467,844	2,770,702	2,640,664	853,600	2,053,551	583,299	11,237,150	516,778	9,206,199	2,070,662	1,980,149	485,307	1,595,590
Under \$2,000	144,214	—6,438	153,380	200,002	190,169	6,683	2,240	16,769	16,769	—109,003	13,363	45,350	55,747	45,917	119	1,405
\$2,000 under \$4,000	122,607	376,983	106,002	330,325	186,437	179,861	48,497	2,867	19,752	72,099	15,413	63,767	72,099	72,099	—	—
\$4,000 under \$6,000	118,840	562,696	96,374	490,879	197,237	183,842	61,955	19,540	28,018	136,611	16,912	87,840	88,250	72,215	3,271	1,170
\$6,000 under \$8,000	82,940	383,285	63,758	438,137	195,587	170,232	35,944	24,358	39,442	285,005	30,053	241,966	132,400	116,588	17,304	3,442
\$8,000 under \$10,000	102,441	512,766	73,864	438,137	200,923	170,612	34,439	17,551	32,402	285,005	27,660	241,966	117,551	117,053	24,400	8,377
\$10,000 under \$12,000	89,818	393,392	60,761	408,932	210,992	197,721	86,416	67,636	46,184	542,629	41,802	462,029	152,772	142,818	46,440	35,475
\$12,000 under \$14,000	75,692	983,037	70,022	888,987	210,525	208,030	74,064	93,680	47,320	612,106	44,304	588,708	171,703	169,208	44,363	44,363
\$14,000 under \$16,000	51,968	786,179	48,912	737,094	145,290	144,383	50,062	82,855	32,715	496,063	29,958	470,752	122,509	121,602	31,108	38,307
\$16,000 under \$18,000	54,788	933,605	52,014	826,545	174,775	168,176	54,589	99,785	43,156	577,320	41,130	644,590	157,202	150,853	42,957	71,044
\$18,000 under \$20,000	58,175	1,106,914	54,816	993,773	182,500	176,708	57,023	128,183	45,673	688,320	43,681	793,534	183,454	158,569	44,525	88,828
\$20,000 under \$25,000	108,792	2,413,242	104,950	2,138,465	361,412	355,616	108,468	309,794	97,873	2,170,957	94,551	1,949,254	348,232	342,833	97,549	263,539
\$25,000 under \$30,000	59,620	1,645,464	56,133	1,387,722	215,449	209,036	59,576	232,374	56,447	1,551,036	52,765	1,297,480	209,085	202,672	55,203	211,843
\$30,000 under \$50,000	62,348	2,311,539	53,272	1,896,505	221,745	211,253	61,846	411,081	58,528	2,177,106	51,459	1,633,431	215,246	205,377	58,149	382,827
\$50,000 under \$100,000	15,269	1,003,966	11,987	559,478	56,066	53,988	15,218	260,230	17,126	937,417	13,353	926,239	53,417	51,673	14,075	240,317
\$100,000 under \$200,000	2,700	362,767	2,112	168,774	9,816	9,219	2,678	128,209	2,371	318,272	1,988	159,546	9,147	8,686	2,366	109,902
\$200,000 under \$500,000	527	149,324	401	42,776	1,744	1,601	527	30,514	462	138,514	359	40,533	1,628	1,513	462	57,762
\$500,000 under \$1,000,000	50	32,307	40	5,814	167	150	50	17,265	45	32,165	35	14,807	153	138	45	27,966
\$1,000,000 or more	15	25,918	12	1,680	69	67	15	14,124	12	25,918	12	1,680	67	65	12	27,966
All returns, summary:																
Under \$5,000	326,898	637,581	278,332	699,425	503,920	473,144	88,078	10,586	55,492	44,513	41,126	174,796	187,837	170,148	120	1,517
\$5,000 under \$10,000	240,144	1,773,691	201,084	1,451,995	476,232	431,572	194,990	110,908	80,891	602,370	62,275	478,713	278,210	253,994	45,604	11,878
\$10,000 under \$15,000	184,130	2,247,961	167,893	2,013,752	471,518	455,752	177,569	208,213	109,842	1,325,582	96,481	1,193,924	367,562	355,113	102,506	91,504
\$15,000 under \$20,000	146,211	2,555,765	138,652	2,301,458	439,266	424,564	144,585	283,927	109,842	1,745,697	104,394	1,613,069	400,078	387,337	108,216	186,513
\$20,000 or more	249,521	7,944,527	228,907	6,001,214	866,468	840,930	248,378	1,439,917	229,864	7,333,937	212,502	5,613,069	836,975	812,957	228,861	1,294,178
Connecticut																
Total	1,253,008	19,419,432	1,110,644	15,891,375	3,117,691	2,919,517	1,023,818	3,031,527	631,124	14,571,234	569,689	12,065,313	2,260,083	2,130,694	572,635	2,424,708
Under \$2,000	99,818	12,673	90,210	105,471	125,282	122,121	1,196	3,958	3,958	—61,105	1,361	11,277	16,395	14,657	86	196
\$2,000 under \$4,000	143,226	442,829	122,998	377,442	252,043	242,765	48,828	4,094	24,970	70,892	21,090	57,909	92,227	88,819	—	—
\$4,000 under \$6,000	100,684	504,014	81,162	365,043	152,250	121,082	78,705	20,662	14,456	79,801	7,549	31,769	50,473	34,654	3,412	393
\$6,000 under \$8,000	103,878	711,518	74,373	503,383	169,220	134,877	93,286	45,639	14,651	104,345	4,097	30,778	52,377	33,655	4,059	820
\$8,000 under \$10,000	96,831	883,597	85,686	895,187	210,939	186,517	96,189	71,834	29,061	271,118	24,575	207,203	96,678	85,944	28,419	11,727
\$10,000 under \$12,000	96,122	1,049,934	83,778	812,905	263,931	229,968	91,733	84,720	54,098	593,824	47,068	459,002	201,923	175,865	49,709	30,704
\$12,000 under \$14,000	81,156	1,038,908	75,924	937,989	192,527	184,539	80,320	108,995	39,636	516,432	38,398	486,522	139,095	133,844	38,800	36,944
\$14,000 under \$16,000	67,281	1,001,967	59,302	809,786	179,133	169,316	68,778	98,562	48,827	695,360	41,106	657,696	153,017	145,197	46,324	63,142
\$16,000 under \$18,000	75,586	1,290,731	67,423	1,052,479	217,230	200,646	74,817	151,388	49,688	844,066	45,354	800,032	169,005	155,738	48,919	83,775
\$18,000 under \$20,000	67,140	1,285,969	65,868	1,172,175	217,241	210,166	67,006	169,520	57,946	1,112,110	57,776	1,031,255	197,081	190,528	57,812	102,002
\$20,000 under \$25,000	126,080	2,830,700	124,035	2,594,027	416,716	413,345	125,575	391,531	115,498	2,982,367	113,444	2,408,669	392,025	391,301	114,984	349,964
\$25,000 under \$30,000	74,185	2,013,963	71,444	1,867,678	288,156	266,287	74,185	313,409	66,580	1,812,148	64,218	1,677,264	247,691	245,922	66,580	269,830
\$30,000 under \$50,000	84,992	3,190,461	76,976	2,572,282	323,145	315,593	84,375	595,303	79,661	2,979,863	73,081	2,476,623	312,465	305,390	79,521	548,317
\$50,000 under \$100,000	28,903	1,988,521	25,573	1,343,171	112,416	107,717	28,823	274,988	27,498	1,794,113	24,319	1,826,114	109,605	104,044	27,418	458,212
\$100,000 under \$200,000	5,688	748,006	4,744	449,570	22,281	20,872	5,688	258,312	4,556	692,705	4,556	639,662	21,439	20,303	5,275	238,369
\$200,000 under \$500,000	1,232	344,743	993	172,690	4,565	4,163	1,228	139,578	1,154	388,014	958	168,548	4,454	4,077	1,151	130,687
\$500,000 under \$1,000,000	157	103,848	125	44,316	507	438	157	45,025	134	88,014	113	40,138	469	408	134	37,515
\$1,000,000 or more	39	77,048	30	15,783	127	105	39	39,487	32	63,810	26	14,742	114	98	32	31,991
All returns, summary:																
Under \$5,000	285,712	641,203	252,546	843,241	433,691	412,449	83,061	10,654	32,519	26,606	22,912	70,992	122,976	111,962	91	226
\$5,000 under \$10,000	258,725	1,913,429	201,883	1,403,284	476,043	434,913	131,831	131,831	54,577	438,445	35,960	268,245	146,017	135,885	12,910	35,885
\$10,000 under \$15,000	215,767	2,205,773	192,900	2,005,735	566,735	518,813	210,039	250,169	110,419	1,513,435	118,883	1,281,161	437,561	401,620	101,332	155,927
\$15,000 under \$20,000	171,518	3,024,463	158,395	2,579,561	503,309	475,822	170,615	248,356	126,470	2,348,356	118,683	1,933,260	423,310	399,652	125,567	245,235
\$20,000 or more	321,286	11,197,292	303,920	9,059,516	1,137,913	1,117,520	320,070	2,270,133	295,833	10,944,391	280,715	8,511,959	1,089,062	1,071,443	295,095	2,965,005

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
Delaware																
Total .....	239,225	3,485,368	216,205	2,953,144	571,572	545,051	196,187	502,690	108,678	2,461,762	99,786	2,113,065	371,663	356,874	101,730	387,649
Under \$2,000 .....	17,389	9,902	16,093	20,612	18,965	18,651	118	119	504	-9,433	172	1,013	2,032	1,763	117	78
\$2,000 under \$4,000 .....	15,738	51,355	37,106	22,623	22,623	17,924	5,497	1,539	1,806	8,433	342	1,269	6,025	3,747	11	-
\$4,000 under \$6,000 .....	43,351	221,553	38,999	193,043	41,043	35,251	30,407	7,645	4,627	23,362	4,213	17,412	14,851	12,249	688	14
\$6,000 under \$8,000 .....	21,297	151,754	18,222	129,197	35,109	32,363	19,376	10,777	8,650	19,376	2,538	8,743	7,562	2,495	434	44
\$8,000 under \$10,000 .....	16,490	149,208	14,305	129,554	46,274	41,684	16,070	10,701	3,867	30,323	2,878	11,240	11,240	2,947	1,229	1,229
\$10,000 under \$12,000 .....	17,210	190,145	14,682	154,403	45,712	42,732	17,145	17,045	8,541	30,257	94,273	71,101	32,046	28,766	8,476	8,476
\$12,000 under \$14,000 .....	13,765	180,607	12,541	156,650	40,121	36,649	17,145	17,045	8,541	30,257	99,297	79,914	30,167	27,687	8,418	8,895
\$14,000 under \$16,000 .....	12,785	191,911	12,689	185,711	32,349	31,600	12,785	22,563	7,006	104,777	7,006	101,498	23,661	22,978	7,006	9,592
\$16,000 under \$18,000 .....	12,811	216,625	12,259	197,866	38,598	36,185	12,811	25,095	9,707	163,544	9,499	151,369	32,447	32,301	9,707	15,840
\$18,000 under \$20,000 .....	11,946	226,421	11,460	209,790	34,477	33,773	11,946	30,311	9,707	168,708	8,784	163,732	29,248	29,139	9,707	20,257
\$20,000 under \$25,000 .....	22,250	493,059	21,474	461,438	70,415	68,897	22,224	67,818	20,541	456,053	19,815	426,129	68,388	67,895	20,515	60,432
\$25,000 under \$30,000 .....	14,488	395,709	13,621	376,096	46,827	44,628	14,488	58,953	13,857	378,783	13,658	361,090	45,634	45,559	13,829	55,440
\$30,000 under \$40,000 .....	15,131	564,217	14,612	469,564	51,790	50,224	15,129	104,219	14,435	538,650	13,155	454,896	50,635	49,090	14,433	98,146
\$40,000 under \$50,000 .....	3,776	250,654	3,217	170,015	14,436	13,848	3,776	65,275	3,555	234,847	3,125	164,983	13,391	13,499	3,555	60,146
\$50,000 under \$60,000 .....	606	78,402	527	48,490	2,186	2,021	606	26,507	548	70,529	496	47,627	2,056	1,927	548	23,161
\$60,000 under \$70,000 .....	143	40,847	93	12,007	484	433	143	15,742	107	30,032	83	11,705	425	425	107	11,250
\$70,000 under \$80,000 .....	30	20,522	16	1,015	94	65	30	8,436	22	15,050	15	965	37	37	22	6,038
\$80,000 under \$100,000 .....	19	32,477	12	586	58	43	19	13,190	15	25,075	12	586	53	53	15	9,879
All returns, summary .....	51,782	149,169	44,853	132,146	68,074	59,931	21,422	4,187	4,858	8,354	3,104	10,069	17,853	12,959	17	78
Under \$5,000 .....	62,483	377,968	54,549	377,968	125,971	119,922	49,946	25,034	8,096	61,787	48,107	25,038	23,557	23,557	6,130	1,710
\$5,000 under \$10,000 .....	37,637	467,692	33,847	405,996	104,471	97,650	37,637	37,654	21,244	267,760	19,260	232,048	76,761	71,670	21,159	20,143
\$10,000 under \$15,000 .....	30,880	538,018	29,784	498,423	86,786	85,289	30,880	67,725	21,400	374,842	21,024	354,949	70,808	70,231	21,400	41,165
\$15,000 under \$20,000 .....	56,443	1,875,888	53,172	1,539,210	186,270	183,259	56,387	360,140	53,080	1,749,018	50,359	1,467,891	181,203	178,457	53,024	324,553
District of Columbia																
Total .....	332,733	4,250,770	302,774	3,508,954	693,169	655,221	254,710	645,420	76,687	1,895,524	69,131	1,473,843	299,348	279,568	71,596	320,602
Under \$2,000 .....	48,803	40,254	42,311	57,575	59,864	58,101	2,468	445	3,464	-2,868	2,500	6,139	9,802	8,119	11	159
\$2,000 under \$4,000 .....	32,670	98,621	30,073	85,326	39,458	38,389	12,641	122,981	445	1,109	1,129	767	1,362	1,154	-	-
\$4,000 under \$6,000 .....	26,534	134,701	22,631	114,383	49,367	43,924	16,835	5,050	3,800	1,823	2,990	1,384	1,160	990	-	-
\$6,000 under \$8,000 .....	33,744	232,749	29,856	204,042	52,788	49,364	33,601	16,109	5,050	3,800	2,990	1,384	1,160	990	-	-
\$8,000 under \$10,000 .....	31,947	282,367	31,773	272,617	65,553	63,829	31,002	18,842	10,800	100,444	10,761	92,171	37,723	35,999	10,671	1,420
\$10,000 under \$12,000 .....	38,668	426,813	36,542	399,725	79,985	76,936	38,590	46,292	4,901	54,065	4,424	44,648	27,914	26,390	4,823	1,797
\$12,000 under \$14,000 .....	20,552	264,169	18,453	230,214	48,647	44,502	20,125	28,825	5,014	64,963	3,951	55,747	22,329	19,886	4,654	3,956
\$14,000 under \$16,000 .....	18,723	279,988	18,256	258,343	43,780	40,568	18,696	34,902	3,918	58,323	3,813	55,262	18,748	17,385	3,891	4,156
\$16,000 under \$18,000 .....	14,281	242,047	11,799	195,089	39,782	34,742	14,254	29,365	6,891	119,145	4,894	72,324	28,458	27,762	6,894	10,931
\$18,000 under \$20,000 .....	9,826	185,526	9,695	171,352	26,443	25,332	9,626	25,464	4,707	89,381	4,679	87,771	16,894	16,894	4,707	9,670
\$20,000 under \$25,000 .....	22,959	514,784	21,124	449,109	66,692	63,149	22,959	61,511	10,586	236,257	10,193	210,591	46,191	44,333	10,586	27,935
\$25,000 under \$30,000 .....	9,524	258,724	9,071	238,621	27,012	26,285	9,484	42,541	5,865	178,751	6,469	171,117	22,530	22,305	6,335	26,009
\$30,000 under \$40,000 .....	17,224	656,413	15,261	547,401	51,690	49,351	17,039	122,981	12,967	497,071	12,117	436,257	45,125	43,402	12,967	86,798
\$40,000 under \$50,000 .....	5,923	381,339	5,016	228,864	17,599	15,790	5,845	99,053	4,400	283,302	3,824	186,249	15,319	14,026	4,322	67,750
\$50,000 under \$60,000 .....	1,006	130,280	676	44,641	3,485	2,983	1,006	43,090	825	107,808	584	38,256	3,161	2,747	825	35,019
\$60,000 under \$70,000 .....	294	82,290	201	16,443	1,003	948	294	31,494	184	70,517	184	15,861	921	787	250	26,759
\$70,000 under \$80,000 .....	36	23,689	30	3,542	1,003	97	36	3,542	32	20,933	26	2,618	112	90	32	8,576
\$80,000 under \$100,000 .....	9	15,996	6	1,668	31	21	9	8,920	6	10,947	4	776	25	17	6	6,573
All returns, summary .....	86,936	163,168	74,307	150,320	110,378	102,374	16,106	1,664	4,085	-655	2,829	7,786	11,919	9,846	11	159
Under \$5,000 .....	86,762	62,525	82,337	108,612	175,632	171,273	80,441	29,762	11,400	104,717	11,150	49,950	29,702	27,751	11,033	4,516
\$5,000 under \$10,000 .....	69,616	841,405	65,274	772,626	149,453	139,912	69,616	151,650	12,189	1,160,171	12,189	1,160,171	59,308	55,197	11,751	8,300
\$10,000 under \$15,000 .....	32,434	471,187	29,471	471,187	89,184	82,230	32,380	70,934	13,323	224,226	11,880	184,521	54,435	49,065	13,288	22,460
\$15,000 under \$20,000 .....	56,985	2,063,535	51,385	1,530,289	167,542	158,534	56,672	439,145	35,631	1,405,586	33,401	1,061,049	130,384	127,707	35,513	285,118

Footnotes at end of table



**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns						Joint returns of husbands and wives									
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Number of exemptions	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of exemptions	Adjusted gross income less deficit	Salaries and wages	Number of exemptions	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount
<b>Florida</b>																
<b>Total</b>	3,438,134	42,765,600	2,860,163	32,378,416	8,584,584	7,858,734	2,551,754	5,913,201	1,747,479	30,775,028	1,420,882	23,089,675	6,077,411	5,559,621	1,421,677	4,531,059
Under \$2,000	291,654	—101,320	245,764	322,408	444,719	411,204	533	3,616	35,867	—273,263	19,669	66,016	116,339	103,130	513	3,154
\$2,000 under \$4,000	350,446	1,042,841	284,870	890,067	572,358	514,137	67,013	5,368	63,119	208,754	43,620	133,941	196,321	165,692	146	1,577
\$4,000 under \$6,000	461,067	2,423,033	389,887	1,642,615	988,878	868,217	290,963	65,618	139,456	712,290	100,641	480,339	481,044	405,489	20,180	946
\$6,000 under \$8,000	463,000	3,211,989	370,900	2,464,629	974,027	853,036	338,447	164,666	167,744	1,164,040	125,871	832,402	522,099	452,765	107,980	19,227
\$8,000 under \$10,000	399,941	2,711,981	243,246	2,116,439	815,512	729,668	279,147	182,261	138,202	1,234,839	89,438	790,426	533,095	454,647	112,463	39,333
\$10,000 under \$12,000	240,855	2,629,332	201,918	2,130,812	657,089	608,683	232,133	212,191	132,777	1,445,342	105,964	1,126,546	479,972	446,015	126,311	80,477
\$12,000 under \$14,000	243,984	3,169,616	203,919	2,428,177	713,317	648,010	239,436	292,465	161,215	2,101,546	133,690	1,574,428	587,502	533,630	156,667	148,871
\$14,000 under \$16,000	198,871	2,993,043	172,015	2,448,266	570,425	538,783	198,188	312,740	150,358	1,827,397	126,819	1,762,365	494,557	461,825	145,575	211,005
\$16,000 under \$18,000	142,296	2,407,022	126,381	1,976,916	434,933	418,651	141,720	270,201	113,884	1,361,307	101,533	1,261,778	377,306	353,975	113,418	196,341
\$18,000 under \$20,000	143,339	2,721,114	133,444	2,378,548	460,273	439,755	142,559	334,641	123,074	1,344,260	115,348	1,221,911	431,647	409,745	122,630	288,637
\$20,000 under \$25,000	248,207	5,486,767	221,567	4,596,186	811,076	739,456	245,965	737,707	225,094	4,974,536	208,109	4,343,636	770,632	745,428	222,852	637,022
\$25,000 under \$30,000	127,339	3,451,617	110,564	2,828,989	436,516	415,802	124,960	530,381	113,085	3,200,223	104,036	2,654,926	477,992	400,982	115,706	477,492
\$30,000 under \$50,000	144,069	5,294,924	116,226	3,547,920	499,069	453,458	143,585	1,005,748	129,333	4,734,283	108,599	3,335,071	469,283	431,868	128,866	872,031
\$50,000 under \$100,000	44,543	2,954,173	30,992	1,511,243	161,572	145,235	44,257	816,787	39,329	2,626,057	28,209	1,387,612	150,462	136,100	39,043	712,045
\$100,000 under \$200,000	10,221	1,345,358	7,415	680,867	38,853	32,667	10,148	490,951	9,161	1,213,774	7,009	621,997	34,712	31,018	9,088	439,926
\$200,000 under \$500,000	2,339	664,000	1,768	248,004	8,162	7,063	2,338	288,895	2,072	588,068	1,611	226,566	7,622	6,603	2,071	253,541
\$500,000 under \$1,000,000	272	161,636	197	38,245	910	731	271	90,662	79	148,308	174	32,308	650	650	224	74,351
\$1,000,000 or more	91	178,725	70	18,084	353	248	91	107,905	79	157,720	63	12,946	278	229	79	95,480
All returns, summary	872,493	1,993,759	732,105	2,007,362	1,477,547	1,329,762	196,504	34,897	155,331	1,883,383	100,719	396,007	502,076	415,336	529	3,240
Under \$5,000	1,019,215	7,294,135	801,962	5,568,796	3,316,527	2,052,500	899,599	386,831	389,692	4,519,277	278,520	1,947,127	3,427,321	1,176,767	294,558	98,479
\$5,000 under \$10,000	580,332	7,186,708	491,938	5,741,570	1,619,441	1,495,717	566,663	661,774	380,687	2,858,237	278,842	1,493,886	1,280,495	1,182,451	345,779	317,458
\$10,000 under \$20,000	389,013	6,733,619	345,339	5,621,150	1,216,596	1,154,095	387,373	770,664	321,022	5,587,160	284,791	4,677,793	1,381,213	1,032,633	315,362	250,013
\$20,000 or more	577,081	19,557,719	488,819	13,439,639	1,954,473	1,836,660	571,615	4,069,035	523,377	17,642,971	457,810	12,615,063	1,855,394	1,752,608	517,923	3,367,868
<b>Georgia</b>																
<b>Total</b>	1,924,620	23,054,103	1,757,008	20,008,275	4,731,834	4,563,477	1,386,571	2,873,421	981,374	16,876,445	875,722	14,618,543	3,331,254	3,216,628	786,289	2,263,563
Under \$2,000	198,026	—40,913	170,287	222,957	285,966	277,342	407	2,069	19,900	—186,014	6,395	40,964	71,384	63,718	358	1,746
\$2,000 under \$4,000	233,120	705,145	209,481	645,541	408,677	387,718	58,585	4,646	40,055	122,457	37,420	134,087	158,280	149,500	14,740	—
\$4,000 under \$6,000	239,655	1,166,775	200,210	973,315	458,925	427,619	136,947	32,983	62,609	318,884	42,943	275,418	202,832	178,651	17,851	—
\$6,000 under \$8,000	224,628	1,531,999	210,151	1,411,850	464,227	442,725	181,882	77,572	82,628	570,339	78,930	516,715	271,812	259,089	50,742	7,476
\$8,000 under \$10,000	155,343	1,388,562	141,029	1,181,935	365,987	353,201	138,348	97,156	50,688	468,064	43,753	379,220	178,548	171,614	36,619	15,770
\$10,000 under \$12,000	141,069	1,543,799	134,098	1,423,033	354,617	346,250	137,337	132,737	75,900	834,094	72,164	764,227	238,443	234,124	72,168	51,928
\$12,000 under \$14,000	128,145	1,650,938	117,178	1,450,384	366,596	351,666	127,841	148,550	92,248	1,195,068	83,966	1,054,331	308,000	293,463	91,944	90,102
\$14,000 under \$16,000	93,735	1,400,464	89,211	1,333,148	275,631	271,411	97,735	150,734	67,668	1,006,611	83,406	933,051	229,546	225,326	67,668	94,903
\$16,000 under \$18,000	179,078	1,809,445	103,172	1,652,455	342,466	335,351	106,696	203,249	92,919	1,565,968	90,720	1,441,441	326,074	320,696	92,785	163,964
\$18,000 under \$20,000	76,751	1,503,522	73,184	1,350,900	285,324	251,662	76,681	176,360	68,494	1,271,173	82,856	1,170,206	229,113	227,158	146,390	146,390
\$20,000 under \$25,000	138,780	3,112,146	132,607	2,775,855	463,700	478,968	137,896	392,408	130,908	2,993,022	126,967	2,696,191	469,443	465,934	129,024	353,605
\$25,000 under \$30,000	88,451	2,408,196	83,843	2,146,318	315,903	306,920	88,173	344,818	82,937	2,268,371	78,732	2,039,928	305,163	296,314	82,679	319,639
\$30,000 under \$50,000	78,582	2,861,051	72,603	2,336,870	265,400	257,139	77,680	519,664	74,768	2,704,503	68,979	2,224,985	257,958	251,153	74,046	482,570
\$50,000 under \$100,000	19,769	1,287,904	16,233	763,550	171,789	167,650	19,727	1,184,852	18,213	1,184,852	15,113	704,315	138,795	138,795	18,177	297,265
\$100,000 under \$200,000	487,609	4,861,909	3,107	265,330	14,468	13,606	3,760	160,412	3,363	438,129	2,781	235,752	61,496	12,735	3,333	147,552
\$200,000 under \$500,000	654	184,998	567	65,521	2,306	2,077	604	75,801	45	170,144	534	60,665	2,209	1,990	603	69,710
\$500,000 under \$1,000,000	53	33,426	41	6,085	189	150	53	15,625	45	28,108	138	5,938	172	138	45	12,862
\$1,000,000 or more	11	19,172	6	1,226	33	22	11	8,456	7	11,656	5	1,208	26	18	7	5,063
All returns, summary	545,966	1,187,630	479,124	1,321,889	685,316	640,053	128,026	20,799	84,745	50,168	57,487	208,913	301,362	271,129	358	1,746
Under \$5,000	498,066	1,452,436	452,030	1,130,700	1,876,436	1,034,562	388,123	193,627	170,595	1,240,561	151,954	1,047,492	581,494	551,451	87,361	232,45
\$5,000 under \$10,000	231,986	3,086,044	279,729	2,454,208	977,778	905,912	263,756	330,168	191,617	2,362,837	190,434	2,302,837	682,732	663,070	195,536	163,425
\$10,000 under \$15,000	231,986	3,086,044	279,729	2,454,208	977,778	905,912	263,756	330,168	191,617	2,362,837	190,434	2,302,837	682,732	663,070	195,536	163,425
\$15,000 under \$20,000	231,986	3,086,044	279,729	2,454,208	977,778	905,912	263,756	330,168	191,617	2,362,837	190,434	2,302,837	682,732	663,070	195,536	163,425
\$20,000 or more	331,070	10,394,805	309,007	8,362,755	1,153,428	1,124,532	326,132	1,847,146	310,645	9,712,785	283,169	7,968,265	1,117,222	1,093,697	307,914	1,680,286

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Salaries and wages				Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
<b>Hawaii</b>																
<b>Total</b>	<b>380,937</b>	<b>5,218,740</b>	<b>349,812</b>	<b>4,460,362</b>	<b>879,568</b>	<b>847,098</b>	<b>307,826</b>	<b>683,537</b>	<b>177,256</b>	<b>3,744,065</b>	<b>165,929</b>	<b>3,189,700</b>	<b>636,814</b>	<b>615,314</b>	<b>161,751</b>	<b>515,666</b>
Under \$2,000	30,534	—5,178	23,715	23,833	37,336	35,416	888	101	1,594	—24,098	1,151	6,244	5,550	5,361	14	18
\$2,000 under \$4,000	49,963	154,472	44,555	133,393	59,695	56,544	21,228	2,145	1,820	4,660	2,579	7,303	7,303	6,663	8	21
\$4,000 under \$6,000	38,071	194,319	34,317	169,565	48,393	46,257	24,226	8,965	3,438	17,512	2,766	10,969	9,865	9,313	1,660	47
\$6,000 under \$8,000	34,350	244,119	31,974	218,526	68,454	65,071	25,016	14,541	10,293	76,944	9,848	17,977	42,676	40,526	2,067	378
\$8,000 under \$10,000	38,712	355,394	37,864	337,715	87,842	85,755	27,470	25,864	19,574	180,764	19,068	174,392	64,230	62,117	7,911	7,911
\$10,000 under \$12,000	25,613	280,947	24,313	253,650	58,953	55,070	25,154	26,900	19,939	120,458	10,417	136,067	34,915	33,704	10,460	7,658
\$12,000 under \$14,000	21,616	279,669	19,455	235,011	49,777	46,208	21,369	28,305	17,789	151,769	10,442	120,913	37,715	34,482	11,620	11,375
\$14,000 under \$16,000	24,426	368,552	21,687	319,199	71,412	68,472	24,370	38,654	15,380	256,651	15,380	224,086	59,435	57,161	18,894	22,995
\$16,000 under \$18,000	17,721	301,450	16,323	254,077	43,861	40,923	17,665	36,737	10,700	183,337	9,463	145,719	53,435	52,612	18,894	18,550
\$18,000 under \$20,000	13,072	248,344	12,798	229,348	44,172	41,107	13,072	26,129	11,075	210,609	9,463	145,719	53,435	52,612	18,894	18,550
\$20,000 under \$25,000	28,895	650,686	27,227	569,961	99,634	96,709	28,851	85,642	25,106	567,661	24,203	509,263	94,293	91,985	25,062	19,950
\$25,000 under \$30,000	24,415	667,490	23,828	611,366	86,056	84,531	24,372	95,072	22,167	605,431	21,630	547,328	82,699	81,444	22,124	83,176
\$30,000 under \$50,000	27,308	998,102	26,179	845,801	102,235	100,938	27,272	161,200	28,421	958,711	25,605	830,935	100,313	99,056	26,385	154,461
\$50,000 under \$100,000	5,016	325,554	4,161	194,841	18,337	17,792	7,984	76,661	4,621	297,969	3,809	184,858	17,593	17,096	4,589	68,377
\$100,000 under \$200,000	723	94,457	577	44,320	2,655	2,459	723	30,656	628	82,294	542	41,293	2,333	2,333	628	28,326
\$200,000 under \$500,000	145	39,025	112	14,279	484	431	142	15,344	121	33,274	103	14,179	452	403	121	12,722
\$500,000 under \$1,000,000	15	10,246	8	2,207	47	43	15	4,579	20	20,399	116	5,469	18	18	20	9,331
\$1,000,000 or more	9	13,093	8	3,270	45	43	9	6,041	22	18,616	1,810	9,153	15,016	13,819	22	40
All returns, summary	96,185	211,817	81,841	211,817	116,058	109,741	36,304	4,560	4,015	—16,616	1,810	9,153	15,016	13,819	22	40
Under \$5,000	95,781	705,464	91,294	671,215	180,638	168,638	46,956	46,956	32,714	272,118	31,523	257,027	114,608	110,163	22,059	8,336
\$5,000 under \$10,000	97,045	770,389	92,535	609,248	135,633	128,502	56,339	70,620	28,615	358,073	25,943	298,858	95,823	90,737	26,144	26,144
\$10,000 under \$15,000	45,403	775,573	42,223	682,036	130,542	125,271	86,106	113,455	32,838	564,751	30,615	491,335	113,455	108,898	32,754	54,585
\$15,000 under \$20,000	48,523	2,796,662	82,101	2,286,045	309,573	302,946	86,368	475,295	79,084	2,565,739	76,038	2,133,325	297,912	292,398	78,929	426,561
\$20,000 or more																
<b>Total</b>	<b>333,450</b>	<b>3,897,231</b>	<b>288,066</b>	<b>3,067,930</b>	<b>897,455</b>	<b>846,022</b>	<b>222,318</b>	<b>455,537</b>	<b>193,432</b>	<b>3,170,824</b>	<b>163,585</b>	<b>2,492,627</b>	<b>716,593</b>	<b>681,094</b>	<b>155,658</b>	<b>385,940</b>
Under \$2,000	45,623	—40,252	37,649	50,052	75,532	66,339	113	309	7,061	—74,965	2,592	11,056	27,985	25,766	105	304
\$2,000 under \$4,000	57,423	167,849	51,279	143,513	73,161	69,245	20,223	956	6,130	19,978	4,003	9,715	18,156	16,886	105	—
\$4,000 under \$6,000	20,843	104,527	13,720	62,746	53,774	41,983	8,942	2,285	9,702	48,508	4,567	16,355	36,447	25,669	289	17
\$6,000 under \$8,000	20,788	147,003	16,530	112,482	65,934	58,628	14,685	3,447	13,838	98,885	10,585	69,470	54,117	47,638	8,543	428
\$8,000 under \$10,000	26,808	244,782	23,841	206,450	85,222	81,475	22,852	12,722	17,844	163,846	15,797	132,747	72,038	69,164	13,888	4,657
\$10,000 under \$12,000	30,345	333,767	26,760	286,718	65,265	79,974	28,508	24,534	20,719	227,632	18,081	186,391	70,950	67,661	19,244	12,704
\$12,000 under \$14,000	20,176	269,662	18,081	221,606	70,489	68,621	18,440	20,171	16,097	210,895	14,813	180,457	63,542	62,049	14,361	13,985
\$14,000 under \$16,000	19,937	283,376	17,910	264,609	64,919	63,244	17,557	25,387	15,902	208,932	15,137	227,011	60,066	58,726	14,532	13,823
\$16,000 under \$18,000	18,912	310,588	17,549	287,055	66,406	64,196	19,799	32,782	18,774	285,377	15,613	255,005	63,968	62,062	16,789	27,418
\$18,000 under \$20,000	16,349	210,250	15,748	200,447	58,056	55,944	16,245	24,886	14,989	285,474	14,454	259,293	53,796	53,684	14,923	31,383
\$20,000 under \$25,000	25,315	563,144	22,598	466,844	85,935	84,517	24,857	69,730	22,810	529,290	21,723	447,192	83,607	82,420	23,352	64,009
\$25,000 under \$30,000	14,715	399,835	13,265	307,892	55,253	55,089	14,297	54,182	14,250	385,935	12,949	300,965	54,128	53,974	13,822	52,134
\$30,000 under \$50,000	13,098	473,379	12,348	304,579	43,407	41,473	12,765	80,125	12,322	444,881	12,949	298,811	42,211	40,511	12,069	72,359
\$50,000 under \$100,000	3,573	235,604	2,348	87,540	14,053	13,865	3,511	58,721	3,374	221,765	2,303	86,023	13,651	13,043	3,312	54,635
\$100,000 under \$200,000	454	59,012	329	26,114	1,666	1,595	453	55,337	429	55,337	315	24,439	1,609	1,546	428	18,036
\$200,000 under \$500,000	80	22,981	58	8,594	298	274	8,229	10,353	70	19,999	55	8,229	276	256	70	7,795
\$500,000 under \$1,000,000	11	1,525	9	1,525	46	44	11	1,525	11	1,525	11	1,525	46	44	11	1,525
\$1,000,000 or more	11	1,525	9	1,525	46	44	11	1,525	11	1,525	11	1,525	46	44	11	1,525
All returns, summary	113,890	1,767,720	97,779	222,718	176,517	159,750	24,606	2,049	17,886	—30,816	10,303	28,795	62,771	55,716	105	384
Under \$5,000	57,655	447,189	45,240	352,524	177,106	170,106	24,189	1,670	36,689	290,070	27,241	210,548	145,972	129,407	22,700	5,101
\$5,000 under \$10,000	60,984	736,233	53,028	614,887	187,400	180,231	55,528	56,291	48,312	547,380	47,809	430,876	157,672	151,183	47,809	34,785
\$10,000 under \$15,000	44,635	774,410	42,020	675,758	155,704	153,748	40,276	70,462	40,276	700,460	38,222	616,217	149,650	146,998	38,222	70,187
\$15,000 under \$20,000	57,246	1,767,680	49,595	1,202,032	200,688	196,363	55,964	286,059	54,266	1,666,731	47,943	1,166,128	195,528	191,790	53,004	275,562
\$20,000 or more																
<b>Total</b>	<b>333,450</b>	<b>3,897,231</b>	<b>288,066</b>	<b>3,067,930</b>	<b>897,455</b>	<b>846,022</b>	<b>222,318</b>	<b>455,537</b>	<b>193,432</b>	<b>3,170,824</b>	<b>163,585</b>	<b>2,492,627</b>	<b>716,593</b>	<b>681,094</b>	<b>155,658</b>	<b>385,940</b>
Under \$2,000	45,623	—40,252	37,649	50,052	75,532	66,339	113	309	7,061	—74,965	2,592	11,056	27,985	25,766	105	304
\$2,000 under \$4,000	57,423	167,849	51,279	143,513	73,161	69,245	20,223	956	6,130	19,978	4,003	9,715	18,156	16,886	105	—
\$4,000 under \$6,000	20,843	104,527	13,720	62,746	53,774	41,983	8,942	2,285	9,702	48,508	4,567	16,355	36,447	25,669	289	17
\$6,000 under \$8,000	20,788	147,003	16,530	112,482	65,934	58,628	14,685	3,447	13,838	98,885	10,585	69,470	54,117	47,638	8,543	428
\$8,000 under \$10,000	26,808	244,782	23,841	206,450	85,222	81,475	22,852	12,722	17,844	163,846	15,797	132,747	72,038	69,164	13,888	4,657
\$10,000 under \$12,000	30,345	333,767	26,760	286,718	65,265	79,974	28,508	24,534	20,719	227,632	18,081	186,391	70,950	67,661	19,244	12,704
\$12,000 under \$14,000	20,176	269,662	18,081	221,606	70,489	68,621	18,440	20,171	16,097	210,895	14,813	180,457	63,542	62,049	14,361	13,985
\$14,000 under \$16,000	19,937	283,376	17,910	264,609	64,919	63,244	17,557	25,387	15,902	208,932	15,137	227,011	60,066	58,726	14,532	13,823
\$16,000 under \$18,000	18,912	310,588	17,549	287,055	66,406	64,196	19,799	32,782	18,774	285,377	15,613	255,005	63,968	62,062	16,789	27,418
\$18,000 under \$20,000	16,349	210,250	15,748	200,447	58,056	55,944	16,245	24,886	14,989	285,474	14,454	259,293	53,796	53,684	14,923	31,383
\$20,000 under \$25,000	25,315	563,144	22,598	466,844	85,935	84,517	24,857	69,730	22,810	529,290	21,723	447,192	83,607	82,420	23,352	64,009
\$25,000 under \$30,000	14,715	399,835	13,265	307,892	55,253	55,08										

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Salaries and wages			Total number of exemptions		Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns		Amount	Number of returns			Amount	Number of returns			Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Illinois																
Total	4,655,838	68,841,143	4,176,332	57,382,227	11,629,438	10,377,695	3,549,386	10,558,779	2,319,192	50,315,086	2,093,705	41,899,074	8,309,491	7,874,174	2,025,466	8,133,275
Under \$2,000	496,251	151,674	432,020	562,910	659,097	630,689	3,212	3,999	41,527	-246,492	15,222	109,406	136,689	122,514	265	3,423
\$2,000 under \$4,000	448,334	1,336,393	391,348	1,133,155	792,435	764,891	280,793	483,823	174,079	2,621,805	162,234	1,455,006	1,003,069	861,875	150,395	48,558
\$4,000 under \$8,000	369,700	1,832,872	309,820	1,447,553	701,333	603,084	229,039	58,859	96,947	1,592,272	77,007	1,415,265	1,119,558	861,875	309,135	294,011
\$8,000 under \$10,000	405,937	2,827,522	341,602	2,289,576	913,031	811,124	314,890	114,581	142,931	984,154	142,931	841,223	630,588	438,744	66,033	15,110
\$10,000 under \$12,000	323,520	2,918,691	296,066	2,285,949	709,571	631,682	304,815	236,934	84,251	856,949	68,155	790,794	509,588	330,260	33,110	33,110
\$12,000 under \$14,000	311,163	3,403,697	292,236	3,056,134	725,670	687,577	302,400	317,525	115,420	1,261,073	102,622	1,048,218	403,590	375,274	108,292	70,574
\$14,000 under \$16,000	308,945	3,990,234	287,612	3,508,441	680,304	636,563	303,796	443,770	127,662	1,663,656	120,094	1,455,006	408,766	375,274	108,292	70,574
\$16,000 under \$18,000	282,663	4,407,316	263,528	3,774,565	792,435	764,891	280,793	483,823	174,079	2,621,805	162,234	2,459,571	1,649,878	1,025,368	122,518	125,021
\$18,000 under \$20,000	260,623	4,407,316	263,528	3,774,565	792,435	764,891	280,793	483,823	174,079	2,621,805	162,234	2,459,571	1,649,878	1,025,368	122,518	125,021
\$20,000 under \$25,000	241,469	4,583,507	227,216	4,109,958	782,358	762,358	239,140	559,664	194,174	3,685,005	185,931	3,499,074	2,319,182	1,490,736	191,845	416,948
\$25,000 under \$30,000	488,625	10,892,191	471,276	10,064,351	1,591,335	1,585,009	488,040	1,520,084	425,710	9,497,291	419,938	8,991,178	1,490,736	1,472,394	425,059	1,269,517
\$30,000 under \$50,000	298,951	8,196,787	276,704	7,700,868	1,096,295	1,012,712	239,548	1,285,732	278,014	7,620,996	239,888	7,381,108	5,055,499	3,432,626	277,611	1,159,702
\$50,000 under \$100,000	326,051	11,854,152	299,167	9,630,676	1,150,245	1,112,732	324,257	2,250,628	303,860	11,044,587	293,155	10,751,432	7,620,996	5,055,499	3,432,626	2,038,969
\$100,000 under \$200,000	73,983	4,888,395	59,631	2,971,536	278,910	264,748	13,162	1,357,337	67,280	4,307,119	55,620	4,251,499	2,793,413	255,185	67,212	1,213,872
\$200,000 under \$500,000	15,653	2,066,558	12,630	1,073,563	61,494	57,152	15,653	766,516	14,498	1,906,813	11,867	1,894,946	1,015,665	55,103	14,498	697,413
\$500,000 under \$1,000,000	3,167	854,151	2,628	434,289	11,565	10,332	3,164	378,518	2,859	770,809	2,467	768,342	9,903	2,856	337,628	337,628
\$1,000,000 under \$1,000,000	302	199,019	225	50,215	1,087	937	302	99,537	255	168,829	77	168,054	1,001	882	255	83,041
\$1,000,000 or more	101	207,238	83	17,134	361	307	101	121,263	87	183,475	77	182,698	333	286	87	107,885
All returns, summary:																
Under \$5,000	1,130,012	2,314,231	991,499	2,328,728	1,720,528	1,586,872	221,657	32,312	140,683	138,669	89,698	384,899	494,624	433,252	880	4,621
\$5,000 under \$10,000	913,700	6,732,322	759,367	5,399,415	1,979,962	1,739,161	247,789	442,420	284,182	5,085,157	296,315	4,788,842	3,505,407	2,618,755	150,395	48,558
\$10,000 under \$15,000	739,103	9,111,953	690,603	7,751,296	1,756,176	1,658,768	724,567	1,380,990	480,063	10,863,082	459,088	10,404,094	7,614,965	5,127,333	475,412	878,039
\$15,000 under \$20,000	665,960	11,533,545	622,069	10,336,148	2,021,460	1,968,960	661,289	1,380,990	480,063	8,399,082	459,088	7,935,721	3,965,467	3,857,732	1,089,644	6,908,047
\$20,000 or more	1,207,033	39,128,492	1,124,344	31,248,651	4,151,292	4,023,934	1,203,980	7,779,695	1,092,563	35,627,829	1,029,220	28,935,721	9,955,721	8,577,732	1,089,644	6,908,047
Indiana																
Total	2,117,978	28,786,703	1,894,906	24,169,607	5,427,019	5,189,547	1,562,970	4,066,425	1,140,539	22,436,007	1,028,169	19,028,122	4,052,449	3,904,097	999,565	3,342,206
Under \$2,000	253,258	123,688	227,200	269,572	364,545	347,705	300	2,342	26,803	-74,256	13,375	67,971	98,599	89,770	294	2,308
\$2,000 under \$4,000	212,332	1,676,771	185,302	1,315,356	298,045	274,359	52,233	3,749	22,078	1,670,284	12,209	1,658,075	1,119,558	861,875	19,120	1,903
\$4,000 under \$8,000	166,716	8,932,624	132,950	7,799,761	370,762	370,762	108,458	26,274	36,328	8,861,771	20,025	8,841,746	6,305,409	4,723,394	16,358	22,694
\$8,000 under \$10,000	154,673	1,388,685	129,276	1,149,688	385,930	356,876	142,171	98,276	39,466	1,338,195	17,937	1,320,258	932,305	630,588	46,962	22,694
\$10,000 under \$12,000	145,639	1,585,447	129,650	1,362,172	349,098	328,345	142,907	138,671	81,195	1,458,876	70,888	1,387,988	1,025,368	673,274	78,809	38,009
\$12,000 under \$14,000	132,512	1,723,085	121,610	1,474,640	407,821	391,434	129,941	162,421	95,236	1,624,965	89,166	1,535,799	1,101,732	743,317	92,665	95,496
\$14,000 under \$16,000	149,173	2,243,069	135,433	1,935,105	457,835	442,738	149,113	238,738	110,134	2,157,882	103,882	2,054,000	1,496,303	986,721	101,074	151,130
\$16,000 under \$18,000	121,763	2,080,861	120,113	1,878,081	353,890	348,131	119,837	241,620	96,339	1,627,481	94,936	1,532,545	1,119,558	861,875	94,413	171,871
\$18,000 under \$20,000	110,172	2,080,861	103,736	1,872,087	369,137	360,891	110,167	263,309	92,778	1,750,714	88,021	1,662,693	1,119,558	861,875	92,773	202,871
\$20,000 under \$25,000	126,182	4,839,674	212,763	4,620,289	764,373	759,191	215,440	670,803	204,109	4,574,594	200,938	4,373,656	3,186,688	2,151,982	203,367	621,337
\$25,000 under \$30,000	130,562	3,575,738	127,504	3,316,426	442,108	440,836	130,406	568,174	125,516	3,436,967	122,458	3,314,509	2,432,340	1,686,688	125,360	535,216
\$30,000 under \$50,000	114,317	4,142,181	104,452	3,652,094	412,147	402,174	114,306	801,391	108,430	3,991,153	99,536	3,891,617	2,793,413	1,894,878	108,424	746,650
\$50,000 under \$100,000	21,553	1,410,088	16,002	1,245,975	77,907	71,403	21,318	98,766	19,892	1,364,701	15,514	1,349,187	861,875	551,742	19,857	380,667
\$100,000 under \$200,000	4,951	651,000	3,925	404,258	19,029	18,072	4,948	74,701	4,703	615,061	3,766	611,293	3,505,407	1,777,777	4,688	206,585
\$200,000 under \$500,000	957	251,976	810	104,578	3,498	3,163	957	115,887	28,214	238,214	780	237,434	3,186,688	1,686,688	105,623	105,623
\$500,000 under \$1,000,000	68	59,965	77	14,461	315	278	68	28,883	77	51,207	13	51,074	282	282	77	26,654
\$1,000,000 or more	19	26,603	15	4,111	76	60	19	14,885	16	22,249	13	22,249	70	55	16	12,479
All returns, summary:																
Under \$5,000	566,245	1,184,469	490,108	1,109,491	862,731	797,358	110,803	170,334	76,971	1,113,817	40,182	1,073,635	755,786	555,786	234	2,308
\$5,000 under \$10,000	403,845	2,958,803	328,508	2,265,872	907,054	823,474	312,722	1,770,394	124,241	974,128	97,999	976,129	717,675	400,574	67,983	25,893
\$10,000 under \$15,000	314,453	4,829,804	239,068	3,700,126	948,839	908,906	340,501	2,417,546	232,590	2,820,144	206,288	2,613,856	1,917,413	1,288,771	218,684	215,534
\$15,000 under \$20,000	488,629	14,955,923	465,548	12,272,240	1,719,353	1,697,177	487,480	6,355,575	463,645	14,174,145	443,075	13,731,070	10,196,966	6,880,572	290,101	463,259
\$20,000 or more																

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns						Joint returns of husbands and wives									
	Salaries and wages		Total number of exemptions	Total income tax		Number of exemptions other than age or blindness	Adjusted gross income less deficit		Salaries and wages		Total number of exemptions	Total income tax				
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount						
<b>Iowa</b>																
Total	1,153,835	14,946,371	936,146	11,075,216	2,856,177	2,664,776	846,410	1,972,240	606,537	11,412,789	495,755	8,557,856	2,135,575	2,032,610	509,553	1,586,301
Under \$2,000	150,728	4,795	120,788	160,289	205,962	205,275	3,389	1,972,240	21,402	-101,074	5,801	34,476	77,631	75,949	78	431
\$2,000 under \$4,000	103,563	31,633	67,532	250,587	139,445	159,082	23,062	1,972,240	16,848	47,959	18,922	18,922	49,698	28,549	-	-
\$4,000 under \$6,000	117,888	57,931	347,390	79,281	197,112	150,082	80,316	22,952	17,631	84,756	17,631	24,662	61,199	52,108	-	-
\$6,000 under \$8,000	105,443	73,513	66,640	390,550	217,120	180,207	84,946	37,765	45,286	315,444	32,303	162,957	133,297	119,564	24,769	5,314
\$8,000 under \$10,000	96,416	84,709	58,471	215,722	215,722	188,182	87,079	58,360	33,406	207,232	21,032	181,388	117,411	124,892	24,892	7,565
\$10,000 under \$12,000	77,519	86,192	64,989	679,465	218,472	204,403	74,951	71,988	41,028	457,350	34,825	373,393	163,537	156,136	38,460	26,012
\$12,000 under \$14,000	62,661	820,953	58,211	723,452	172,022	166,523	60,649	78,663	45,017	590,359	40,567	489,527	148,403	142,904	43,005	45,998
\$14,000 under \$16,000	68,390	1,018,486	58,219	804,499	212,518	203,430	66,807	103,330	45,017	773,198	46,914	641,856	186,477	182,590	50,301	67,429
\$16,000 under \$18,000	66,112	1,207,911	60,948	934,715	217,956	211,296	63,791	118,487	54,828	932,585	52,516	808,173	202,001	198,193	52,507	89,536
\$18,000 under \$20,000	63,677	1,021,236	60,360	1,021,236	202,735	198,189	61,865	144,676	54,553	1,039,469	52,175	886,449	186,367	183,640	52,771	116,308
\$20,000 under \$25,000	108,105	2,392,447	99,061	2,022,767	362,812	352,872	107,428	312,769	87,765	2,168,282	87,765	1,848,685	348,749	339,008	97,088	269,238
\$25,000 under \$30,000	61,561	1,216,216	223,929	1,216,216	223,929	216,112	61,506	312,769	57,635	1,568,781	49,698	1,186,802	214,817	208,862	57,580	219,038
\$30,000 under \$40,000	54,841	1,976,536	45,046	1,317,833	188,195	182,310	53,823	353,794	52,977	1,910,468	44,428	1,310,191	185,713	180,446	51,959	335,760
\$40,000 under \$50,000	14,048	940,279	10,401	410,995	50,995	47,231	13,556	426,855	10,440	908,246	10,440	394,653	49,814	46,324	24,331	106,547
\$50,000 under \$60,000	2,420	316,076	1,371	159,026	9,321	8,796	387	104,323	2,290	298,723	1,890	154,373	9,110	8,646	2,290	43,488
\$60,000 under \$70,000	424	112,329	374	49,739	1,516	1,364	48,024	359	397	104,302	359	48,024	1,465	1,328	397	43,488
\$70,000 under \$80,000	22	13,188	19	2,508	75	64	18	22	22	18,728	22	3,344	786	775	22	22
\$80,000 under \$100,000	6	9,240	6	859	18	15	15	6	6	18,728	22	3,344	786	775	22	22
\$100,000 or more	320,979	616,382	246,367	558,359	487,416	434,304	67,187	8,844	48,386	-8,317	14,259	56,348	162,546	142,638	78	431
Under \$5,000	253,070	1,863,610	180,135	1,177,927	507,297	437,867	81,607	112,409	86,187	652,614	103,323	346,027	276,490	241,629	49,681	12,678
\$5,000 under \$10,000	179,627	1,843,238	154,774	1,843,238	520,595	488,105	174,161	311,231	116,048	1,481,985	103,323	1,250,449	427,306	414,406	110,582	107,680
\$10,000 under \$15,000	158,732	2,175,953	147,353	2,320,130	503,198	488,105	153,902	305,211	131,292	2,009,976	123,674	1,958,948	459,479	448,057	126,462	237,693
\$15,000 under \$20,000	241,427	7,456,311	207,517	5,175,563	837,761	808,764	239,553	1,333,843	224,624	6,976,531	196,201	4,946,084	809,754	784,689	222,750	1,227,710
<b>Kansas</b>																
Total	955,472	12,222,530	833,018	9,901,621	2,359,117	2,229,378	686,876	1,677,741	533,124	9,432,347	472,829	7,783,280	1,790,747	1,714,858	438,437	1,359,779
Under \$2,000	106,451	-70,117	89,540	131,251	140,524	135,289	78	312	12,465	-144,701	5,490	39,228	42,470	41,295	73	197
\$2,000 under \$4,000	102,852	317,443	85,458	267,896	178,220	160,857	19,377	1,244	20,572	63,762	18,517	58,952	75,875	72,543	5	14
\$4,000 under \$6,000	99,637	501,471	79,819	389,033	210,996	186,664	56,226	10,391	44,562	236,206	35,728	137,037	141,889	124,157	18,583	189
\$6,000 under \$8,000	74,808	515,941	70,196	466,506	165,742	158,478	54,948	25,614	18,486	133,462	14,907	93,258	69,488	61,224	7,209	1,298
\$8,000 under \$10,000	103,271	950,608	84,468	729,822	247,188	224,307	92,666	63,345	63,165	581,962	51,225	455,775	189,552	174,936	52,560	24,478
\$10,000 under \$12,000	65,195	577,736	54,660	577,736	155,890	142,010	62,737	61,345	35,296	387,631	31,448	337,119	112,617	108,768	32,858	22,695
\$12,000 under \$14,000	68,540	893,376	62,388	752,959	191,173	182,489	68,437	85,079	46,312	605,943	41,832	513,735	152,225	146,885	46,299	48,289
\$14,000 under \$16,000	54,282	695,712	48,910	695,712	137,990	132,485	54,077	92,223	34,824	528,244	33,216	476,806	111,595	109,677	34,622	49,716
\$16,000 under \$18,000	52,980	897,902	50,054	788,158	157,612	154,871	52,600	101,482	45,227	767,190	43,414	688,120	146,208	145,292	41,847	80,255
\$18,000 under \$20,000	40,075	684,984	38,452	684,984	122,083	121,180	40,075	93,377	38,226	687,445	34,603	616,208	118,045	117,132	36,226	83,173
\$20,000 under \$25,000	86,370	1,926,553	81,925	1,680,746	298,192	289,892	86,293	252,498	81,008	1,812,501	77,362	1,617,687	285,004	277,537	80,931	233,947
\$25,000 under \$30,000	42,098	1,131,501	37,763	966,277	140,122	135,688	41,519	171,630	39,200	1,054,581	36,760	939,956	136,391	132,770	38,621	153,730
\$30,000 under \$50,000	43,260	1,737,745	37,704	1,175,389	160,047	156,611	43,195	287,604	42,250	1,533,937	37,326	1,170,561	159,037	155,601	42,185	276,282
\$50,000 under \$100,000	11,667	769,938	9,291	405,425	41,630	38,702	11,667	719,700	10,659	719,700	8,823	393,369	40,320	37,812	10,659	193,923
\$100,000 under \$200,000	2,484	328,611	1,970	164,004	9,006	8,286	2,484	123,480	2,387	294,687	1,820	153,188	8,385	7,735	2,224	109,647
\$200,000 under \$500,000	424	118,427	326	45,717	1,513	1,367	424	54,008	368	102,366	302	43,526	1,400	1,290	368	45,312
\$500,000 under \$1,000,000	55	36,297	47	8,325	197	168	55	32,748	50	32,748	42	7,431	187	159	50	16,735
\$1,000,000 or more	23	42,896	17	3,423	72	54	23	25,241	17	34,684	14	1,315	59	45	17	19,989
<b>All returns, summary</b>																
Under \$5,000	252,710	435,246	212,000	572,822	395,244	359,346	48,612	6,212	42,155	-40,475	31,883	148,999	144,124	139,617	78	211
\$5,000 under \$10,000	235,309	1,960,087	197,451	1,421,865	558,436	506,249	174,693	94,694	117,085	911,166	93,994	695,250	375,150	334,538	68,532	26,665
\$10,000 under \$15,000	180,089	1,386,258	138,258	1,622,786	392,833	369,544	154,675	188,718	90,163	1,115,889	81,379	960,758	290,548	260,548	87,000	81,978
\$15,000 under \$20,000	123,734	2,132,931	116,208	1,856,163	371,835	364,441	123,351	244,789	107,722	1,860,643	103,134	1,651,229	350,142	346,398	107,342	202,159
\$20,000 or more	186,361	5,928,166	169,073	4,428,165	650,779	630,748	185,657	1,143,329	175,989	5,585,204	162,449	4,327,043	830,783	612,949	175,265	1,049,566

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns					Joint returns of husbands and wives										
	Number of returns	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		
		Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount	
<b>Kentucky</b>																
Total	1,223,364	15,205,656	1,092,426	12,648,874	3,159,590	3,046,194	906,349	1,989,586	692,021	11,765,842	618,416	9,796,879	2,363,554	2,285,073	565,359	1,618,145
Under \$2,000	126,743	56,284	107,226	140,717	216,213	211,174	151	585	24,037	35,222	14,168	45,863	81,300	77,118	27	238
\$2,000 under \$4,000	145,170	457,535	127,631	286,601	391,857	358,464	35	2,117	33,965	118,624	20,758	84,464	130,706	129,044	—	—
\$4,000 under \$6,000	120,214	608,000	100,795	249,414	348,095	244,500	21	2,353	34,680	178,986	29,604	151,815	130,706	129,044	—	—
\$6,000 under \$8,000	115,160	888,683	103,550	248,323	348,095	244,500	21	4,682	44,868	243,525	37,433	245,616	159,158	147,733	22,500	3,774
\$8,000 under \$10,000	130,192	1,180,264	111,377	289,127	312,042	289,271	121	8,983	60,784	248,640	37,433	245,616	203,070	193,011	52,329	22,511
\$10,000 under \$12,000	100,448	1,093,181	93,800	247,608	257,640	241,608	67	1,192	73,749	248,640	37,433	245,616	203,070	193,011	52,329	22,511
\$12,000 under \$14,000	70,321	907,956	81,800	194,802	265,640	241,608	67	88,177	47,805	616,556	44,098	566,724	157,023	152,023	47,230	46,596
\$14,000 under \$16,000	63,246	937,788	58,760	828,972	201,402	193,926	62	87,009	52,898	709,095	50,531	703,985	172,043	166,239	52,525	49,369
\$16,000 under \$18,000	67,255	1,142,738	63,989	1,052,297	219,938	217,205	67	129,711	57,646	980,139	55,538	914,147	203,946	202,124	57,399	103,969
\$18,000 under \$20,000	69,268	1,315,930	66,548	1,196,993	258,892	252,476	66	68,288	66,533	1,146,568	63,813	1,146,568	250,511	246,095	66,533	142,565
\$20,000 under \$25,000	104,343	2,329,289	99,596	2,146,389	346,555	343,243	104	1,333	92,246	2,169,860	92,704	1,997,083	337,802	334,490	97,036	279,396
\$25,000 under \$30,000	50,530	1,377,034	46,075	1,160,237	164,150	159,344	50	50,271	47,898	1,305,262	44,837	1,132,662	159,591	155,813	47,549	197,921
\$30,000 under \$50,000	45,268	1,632,274	39,937	1,211,089	154,257	151,290	45	135	42,814	1,549,287	38,176	1,173,906	150,053	147,587	42,891	282,341
\$50,000 under \$100,000	11,695	756,243	8,921	353,133	43,162	40,403	11	624	10,855	689,635	8,490	681,146	38,753	37,539	10,830	188,978
\$100,000 under \$200,000	2,837	367,601	2,288	193,158	10,521	10,993	2,836	136,553	2,587	334,848	2,204	186,972	10,993	9,743	2,586	122,429
\$200,000 under \$500,000	610	1,657,762	492	54,188	2,172	1,984	610	18,492	533	143,410	446	50,914	2,022	1,876	533	65,262
\$500,000 under \$1,000,000	54	34,496	45	7,143	195	178	54	18,492	48	30,704	43	6,830	183	171	48	16,863
\$1,000,000 or more	19	39,589	16	2,457	55	51	19	26,775	15	33,531	13	2,365	45	43	15	22,855
All returns, summary:	323,163	740,953	275,021	717,690	595,133	569,924	65	726	72,153	147,402	47,748	182,571	234,712	216,864	27	228
Under \$5,000	314,316	2,369,812	2,755,558	1,970,316	712,716	672,016	258	1,033	126,088	976,536	109,152	774,126	441,139	419,955	74,829	26,285
\$5,000 under \$10,000	214,940	2,639,014	1,955,558	2,318,173	584,351	560,308	212	898	187,279	1,877,279	135,187	1,656,063	478,465	459,438	149,342	144,231
\$10,000 under \$15,000	155,589	2,754,579	148,919	2,514,828	384,323	357,350	154	982	249,169	2,491,169	135,416	2,291,965	508,402	500,340	139,873	271,347
\$15,000 under \$20,000	215,346	6,701,288	197,370	5,127,866	721,067	706,596	214	682	201,886	6,266,357	186,913	4,892,154	700,836	688,476	201,288	1,176,044
<b>Louisiana</b>																
Total	1,393,148	17,705,887	1,275,259	15,081,741	3,725,581	3,574,968	974,476	2,482,079	745,485	13,462,042	675,426	11,340,721	2,722,882	2,610,707	613,072	1,890,370
Under \$2,000	174,302	10,656	158,116	196,935	256,339	240,946	76	823	16,735	123,103	9,745	54,336	58,703	50,009	71	703
\$2,000 under \$4,000	153,415	467,899	131,907	388,636	267,562	251,568	30	416	29,269	88,990	18,819	56,157	93,654	87,836	25	470
\$4,000 under \$6,000	137,592	699,355	125,367	618,299	271,191	259,074	83	353	31,137	157,464	29,854	140,343	122,467	116,167	33	305
\$6,000 under \$8,000	155,049	1,077,470	143,284	1,003,883	405,964	399,932	110	316	46,897	367,473	46,769	329,542	226,269	200,054	15,392	11,745
\$8,000 under \$10,000	104,178	948,475	93,555	823,666	308,218	287,735	97	217	68,784	630,705	59,822	512,627	256,539	232,056	62,840	24,653
\$10,000 under \$12,000	85,694	938,957	76,880	825,772	272,066	260,463	76	941	56,995	644,919	52,452	569,361	210,528	202,930	48,342	33,423
\$12,000 under \$14,000	97,731	1,274,581	92,616	1,153,295	305,351	287,269	95	277	74,509	967,443	69,712	844,298	270,502	252,557	72,112	72,729
\$14,000 under \$16,000	78,744	1,185,166	77,399	1,113,382	235,850	234,166	76	288	60,937	907,937	58,706	838,084	198,205	196,521	57,595	82,190
\$16,000 under \$18,000	75,933	1,307,282	74,556	1,241,285	251,936	244,418	76	166	55,131	938,481	53,422	894,737	213,033	208,883	54,364	88,421
\$18,000 under \$20,000	67,168	1,272,284	62,702	1,182,385	229,167	221,648	67	111	57,990	1,100,568	54,022	1,019,730	211,559	204,040	57,923	122,505
\$20,000 under \$25,000	114,278	2,532,413	109,250	2,360,922	403,651	393,273	114	273	105,688	2,338,406	100,716	2,176,309	384,740	374,598	105,493	303,997
\$25,000 under \$30,000	65,932	1,803,011	58,374	1,507,601	232,518	226,853	65	927	61,977	1,696,903	56,273	1,473,361	226,709	222,752	61,972	267,142
\$30,000 under \$50,000	59,365	2,177,527	54,695	1,733,605	201,618	197,656	59	354	53,616	1,965,996	49,522	1,800,409	189,546	185,584	53,905	369,990
\$50,000 under \$100,000	16,580	1,119,969	12,301	555,663	64,278	61,771	16	575	15,141	1,022,444	11,667	926,628	11,667	11,661	15,136	286,289
\$100,000 under \$200,000	4,179	542,703	3,425	250,067	15,253	15,407	4	887	2,883	489,665	3,162	227,689	15,435	14,681	3,712	165,686
\$200,000 under \$500,000	888	242,527	734	95,183	3,158	3,158	888	111,371	737	200,321	653	96,379	2,832	2,612	736	90,431
\$500,000 under \$1,000,000	92	60,222	76	13,914	342	306	92	32,989	81	32,989	70	13,507	318	289	81	28,113
\$1,000,000 or more	28	52,181	22	7,249	109	109	28	33,538	21	35,182	19	7,204	96	90	21	22,555
All returns, summary:	390,906	766,785	348,419	854,902	641,589	604,395	64	506	59,624	28,544	41,303	169,330	202,370	184,950	96	1,173
Under \$5,000	334,650	2,437,069	2,303,810	2,166,517	867,676	824,860	119	845	140,052	1,092,985	123,706	923,675	535,262	501,172	81,624	26,704
\$5,000 under \$10,000	220,659	2,767,867	2,055,896	2,487,504	690,686	661,001	234	867	158,723	1,967,779	148,549	1,777,666	574,349	546,726	147,308	141,112
\$10,000 under \$15,000	185,611	3,226,612	1,757,573	3,028,614	603,884	586,963	192	596	145,943	2,551,568	139,786	2,376,584	529,558	516,205	142,928	156,257
\$15,000 under \$20,000	261,342	8,522,553	2,088,777	6,524,204	921,937	897,748	261	315	241,143	7,801,166	222,082	6,091,466	881,343	859,654	241,116	1,553,222

Footnotes at end of table



[All figures are estimates based on samples—money amounts are in thousands of dollars]

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Salaries and wages			Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Salaries and wages			Total number of exemptions	Number of exemptions other than age or blindness	Total income tax			
	Adjusted gross income less deficit	Number of returns	Amount			Number of returns	Amount	Adjusted gross income less deficit	Number of returns	Amount			Number of returns	Amount		
<b>Massachusetts</b>																
<b>Total</b>	2,358,318	31,175,659	2,110,279	26,408,465	5,744,114	5,436,443	1,783,256	4,220,747	1,112,899	21,974,094	1,016,273	18,789,752	4,103,249	3,923,353	950,704	3,108,182
Under \$2,000	254,841	82,782	229,999	242,485	312,238	303,981	1,969,29	526	16,929	12,300	11,291	30,786	66,158	64,618	18	278
\$2,000 under \$4,000	264,011	796,651	262,374	663,349	431,168	428,111	1,969,29	4,881	13,782	133,148	13,782	133,148	133,148	133,148	133,148	133,148
\$4,000 under \$6,000	210,695	1,078,711	208,695	1,078,711	396,892	396,892	1,078,711	396,892	47,519	243,273	33,088	140,321	161,346	132,007	5,462	62
\$6,000 under \$8,000	200,858	1,645,712	198,057	1,645,712	483,831	483,831	1,645,712	483,831	72,180	511,040	61,805	348,802	273,145	237,007	31,542	5,674
\$8,000 under \$10,000	139,279	1,784,434	137,551	1,784,434	405,712	405,712	1,784,434	405,712	51,711	460,397	39,779	305,096	212,313	187,774	40,328	11,845
\$10,000 under \$12,000	171,682	1,671,673	171,682	1,671,673	414,151	414,151	1,671,673	414,151	80,644	886,078	70,133	704,468	288,875	270,084	77,505	49,117
\$12,000 under \$14,000	150,223	1,951,707	147,834	1,951,707	396,359	396,359	1,951,707	396,359	78,253	1,033,260	72,659	892,207	261,706	256,467	77,583	77,907
\$14,000 under \$16,000	141,725	2,121,379	139,847	2,121,379	417,959	417,959	2,121,379	417,959	90,178	1,354,524	85,722	1,244,821	337,706	332,072	90,044	119,466
\$16,000 under \$18,000	123,266	2,095,565	119,356	2,095,565	390,327	390,327	2,095,565	390,327	91,715	1,812,768	85,327	1,688,441	345,229	337,991	93,635	167,340
\$18,000 under \$20,000	131,626	2,487,349	129,555	2,487,349	445,176	445,176	2,487,349	445,176	103,641	2,182,302	102,511	1,853,931	408,907	402,798	103,630	203,084
\$20,000 under \$25,000	206,380	4,586,122	201,656	4,586,122	682,694	682,694	4,586,122	682,694	173,543	3,861,990	170,707	3,661,807	611,308	608,932	171,650	478,219
\$25,000 under \$30,000	118,599	3,256,531	112,635	3,256,531	426,105	426,105	3,256,531	426,105	113,918	3,122,656	109,701	2,948,842	414,886	403,700	113,918	450,233
\$30,000 under \$50,000	117,620	4,274,308	110,776	4,274,308	439,700	439,700	4,274,308	439,700	110,797	4,223,682	104,994	3,734,088	426,979	410,066	110,667	703,991
\$50,000 under \$100,000	30,991	2,000,761	27,261	2,000,761	128,323	128,323	2,000,761	128,323	28,844	1,989,165	26,011	1,227,119	118,012	110,835	28,844	481,388
\$100,000 under \$200,000	5,402	718,420	4,524	718,420	19,817	19,817	718,420	19,817	4,920	655,841	4,280	377,949	18,986	17,217	4,920	220,368
\$200,000 under \$500,000	990	274,293	816	274,293	3,502	3,502	274,293	3,502	873	243,372	758	114,570	3,328	2,973	873	96,267
\$500,000 under \$1,000,000	100	66,589	76	66,589	18,443	18,443	66,589	18,443	78	51,485	67	15,187	315	288	78	22,458
\$1,000,000 or more	32	52,602	26	52,602	81	81	52,602	81	29	45,412	25	8,142	107	84	29	20,486
All returns, summary	605,468	1,276,754	517,458	1,276,754	908,161	908,161	1,276,754	908,161	119,973	11,997,393	119,973	201,204	295,666	288,070	119,973	278
Under \$5,000	554,214	3,272,232	547,307	3,272,232	1,211,680	1,211,680	3,272,232	1,211,680	150,065	11,556,566	150,065	715,054	570,919	501,856	150,065	1,728
\$5,000 under \$10,000	397,311	4,917,614	359,448	4,917,614	943,496	943,496	4,917,614	943,496	202,373	2,539,652	185,535	2,042,233	716,052	688,437	196,584	180,273
\$10,000 under \$15,000	321,211	5,610,121	310,633	5,610,121	1,040,377	1,040,377	5,610,121	1,040,377	245,670	4,905,281	238,331	4,202,758	926,481	910,995	243,811	436,641
\$15,000 under \$20,000	480,114	15,259,626	457,172	15,259,626	1,674,112	1,674,112	15,259,626	1,674,112	433,002	13,893,603	416,723	11,627,503	1,593,931	1,553,995	430,979	2,473,410
<b>Michigan</b>																
<b>Total</b>	3,572,690	52,968,955	3,229,578	46,455,737	8,576,363	8,228,203	2,730,210	7,856,840	1,793,022	39,150,560	1,595,871	34,213,355	6,202,140	5,992,843	1,522,424	8,083,099
Under \$2,000	454,685	283,206	429,627	600,797	567,313	547,735	3,026	964	29,125	16,657	10,816	102,104	91,322	84,682	89	653
\$2,000 under \$4,000	318,769	948,753	278,738	819,724	423,557	397,266	73,374	5,138	21,532	63,667	10,816	293,559	72,051	57,895	11,804	1,956
\$4,000 under \$6,000	254,798	1,300,889	187,133	881,605	503,579	418,652	162,669	40,122	74,678	395,048	59,532	203,253	257,339	215,021	63,766	10,728
\$6,000 under \$8,000	287,420	2,015,762	214,599	1,437,873	518,910	447,538	258,914	124,308	88,940	621,866	59,532	362,307	271,361	230,385	69,452	27,279
\$8,000 under \$10,000	232,230	2,067,809	202,271	1,715,621	473,884	429,544	226,713	167,356	74,436	665,594	54,322	432,457	243,272	208,690	69,452	27,279
\$10,000 under \$12,000	203,563	2,232,232	192,577	2,022,246	428,486	407,121	197,463	216,759	81,161	890,385	72,548	735,146	266,206	251,065	77,070	55,410
\$12,000 under \$14,000	240,507	3,126,893	224,590	2,853,909	632,232	623,872	237,882	316,197	128,304	1,668,853	113,983	1,469,982	472,537	464,574	125,489	122,254
\$14,000 under \$16,000	212,973	3,211,232	191,877	2,757,043	570,458	546,076	207,672	372,673	123,671	1,663,029	107,327	1,523,126	470,416	459,167	118,570	176,444
\$16,000 under \$18,000	207,053	3,302,414	200,962	3,293,658	611,240	604,364	204,943	416,927	139,068	2,353,916	133,164	2,171,668	510,351	501,953	138,958	229,530
\$18,000 under \$20,000	189,793	3,390,682	184,684	3,402,866	534,134	533,357	169,546	473,805	134,439	2,354,070	123,950	2,471,688	440,355	440,021	134,182	300,353
\$20,000 under \$25,000	377,042	8,449,037	366,156	7,880,150	1,250,944	1,250,944	375,797	1,150,763	331,886	7,440,699	322,910	6,971,586	1,064,680	1,173,623	330,651	864,123
\$25,000 under \$30,000	247,502	6,144,232	240,111	6,274,644	826,877	824,337	247,355	1,052,679	227,239	6,197,067	227,438	5,775,402	736,357	734,453	226,952	940,236
\$30,000 under \$50,000	288,651	10,467,948	275,270	9,229,708	1,006,945	990,964	287,887	1,929,867	274,254	9,959,593	263,635	8,844,091	978,150	964,338	273,608	1,004,288
\$50,000 under \$100,000	46,143	3,035,391	39,321	2,137,703	172,091	166,024	45,743	809,560	43,585	2,857,176	38,055	2,078,452	166,930	161,391	43,314	754,034
\$100,000 under \$200,000	9,460	1,226,791	8,318	793,504	37,837	35,685	9,435	441,188	8,853	1,145,120	7,903	786,404	36,382	34,672	8,828	405,866
\$200,000 under \$500,000	1,842	501,915	1,593	290,463	6,560	5,936	1,842	218,346	1,628	441,797	1,467	272,106	6,108	5,584	1,628	191,441
\$500,000 under \$1,000,000	190	128,936	173	48,849	692	623	190	62,221	174	117,849	163	45,753	149	588	174	56,999
\$1,000,000 or more	49	114,832	38	15,625	170	143	49	58,165	39	85,045	33	8,945	149	129	39	42,857
All returns, summary	894,727	1,790,439	786,325	1,759,930	1,227,700	1,133,793	148,086	18,354	77,324	1,951,010	42,124	1,951,010	259,575	221,006	89	653
Under \$5,000	630,165	4,925,961	571,043	3,685,690	1,259,543	1,106,944	576,610	319,535	211,387	1,559,246	141,571	1,451,962	675,370	575,537	145,022	38,963
\$5,000 under \$10,000	416,571	8,016,590	370,914	5,016,390	1,317,914	1,280,617	525,333	685,336	263,821	2,348,295	231,525	2,006,059	920,651	891,668	253,700	252,253
\$10,000 under \$15,000	316,212	8,313,321	283,364	6,016,390	1,437,886	1,428,617	511,872	1,170,924	247,719	5,990,037	524,200	5,151,943	1,176,584	1,157,424	631,366	631,366
\$15,000 under \$20,000	270,879	30,693,063	260,903	26,670,446	3,312,570	3,274,636	968,193	5,722,150	867,668	28,552,346	855,604	24,762,891	3,169,450	3,136,960	885,234	5,159,844

Footnotes at end of table.



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
<b>Minnesota</b>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b>	1,624,695	21,223,580	1,410,740	17,756,952	3,946,903	3,742,738	1,185,571	2,734,499	813,751	15,572,119	708,878	13,025,505	2,907,337	2,780,889	679,739	2,096,724
Under \$2,000	194,452	33,984	141,369	155,627	286,341	258,667	326	3,493	22,657	-121,072	9,498	15,530	76,874	67,584	43,300	326
\$2,000 under \$4,000	213,271	641,840	187,569	579,555	350,773	317,423	63,874	326	23,131	94,557	23,867	96,768	132,237	116,097	47	7
\$4,000 under \$6,000	128,506	637,690	108,911	536,184	183,314	164,842	106,154	25,336	57,041	117,557	18,168	93,670	63,960	57,041	8,186	382
\$6,000 under \$8,000	143,184	988,462	113,899	668,723	308,019	281,644	100,076	44,342	58,900	415,414	40,358	196,283	197,050	159,490	24,852	4,797
\$8,000 under \$10,000	127,888	1,181,287	104,647	941,463	297,750	279,741	116,251	85,063	62,627	584,296	42,439	208,937	194,401	50,006	23,052	23,052
\$10,000 under \$12,000	104,682	1,142,276	82,785	830,732	284,943	238,429	99,883	89,547	54,805	607,178	45,565	442,845	190,005	170,143	50,006	33,291
\$12,000 under \$14,000	110,530	1,441,684	104,747	1,312,935	250,417	250,417	103,504	153,269	50,080	653,232	45,204	565,340	180,705	180,705	43,300	42,280
\$14,000 under \$16,000	80,902	1,190,667	74,056	1,078,871	216,200	209,395	79,306	132,166	49,851	743,286	45,967	655,405	171,050	168,427	43,300	42,280
\$16,000 under \$18,000	88,160	1,497,580	86,073	1,419,128	293,011	288,127	87,893	159,945	72,414	1,228,008	70,877	1,166,224	272,016	267,302	72,414	71,675
\$18,000 under \$20,000	86,563	1,641,653	83,991	1,527,000	266,676	261,688	84,390	195,351	66,090	1,254,466	63,777	1,173,765	292,045	292,382	63,777	63,777
\$20,000 under \$25,000	167,139	3,731,753	155,778	3,253,148	578,283	569,663	165,036	460,338	155,065	3,468,635	147,151	3,093,984	554,514	547,311	152,362	152,362
\$25,000 under \$30,000	72,960	1,990,497	69,224	1,779,757	245,661	245,146	72,334	286,755	64,084	1,748,865	62,883	1,514,668	231,368	231,473	63,704	62,907
\$30,000 under \$50,000	82,169	2,988,910	75,402	2,406,960	310,882	305,694	81,759	488,205	77,358	2,810,911	72,567	2,336,908	302,387	298,897	76,953	450,940
\$50,000 under \$100,000	20,550	1,326,330	18,354	870,306	76,747	75,440	20,361	164,584	19,187	1,238,702	17,176	825,768	74,263	73,192	19,008	296,683
\$100,000 under \$200,000	3,777	213,011	3,195	288,148	14,595	13,583	3,777	164,584	3,549	460,563	3,022	274,003	14,101	13,195	3,549	152,814
\$200,000 under \$500,000	771	213,011	655	92,173	2,976	2,749	771	164,584	706	193,558	620	90,584	2,656	2,656	706	78,636
\$500,000 under \$1,000,000	60	38,803	49	10,440	204	175	60	15,247	53	34,401	47	10,228	192	168	53	13,479
\$1,000,000 or more	31	44,336	26	5,601	111	95	31	21,224	27	39,761	22	5,539	101	87	27	19,270
All returns, summary	478,598	998,264	392,977	1,019,444	735,267	659,951	118,883	15,220	65,304	12,746	42,880	152,137	235,678	204,751	484	332
Under \$5,000	328,713	2,485,000	263,417	1,862,307	690,930	622,186	267,483	443,330	135,178	1,076,006	91,450	628,617	443,440	389,862	83,686	28,231
\$5,000 under \$10,000	265,228	3,264,287	229,424	2,736,788	635,738	602,419	250,144	318,554	132,506	1,551,328	115,023	1,346,865	461,863	439,018	120,668	108,538
\$10,000 under \$15,000	207,709	3,649,574	202,228	3,431,879	655,509	645,637	204,932	411,723	160,734	2,805,776	158,032	2,656,775	586,138	579,951	157,957	281,723
\$15,000 under \$20,000	347,457	10,826,455	322,693	8,706,534	1,229,459	1,212,545	344,129	1,845,663	320,029	9,995,197	303,188	8,241,091	1,160,398	1,167,407	316,962	1,677,899
<b>Mississippi</b>																
<b>Total</b>	787,928	8,318,597	726,337	7,146,663	2,154,919	2,085,244	491,675	948,197	423,418	6,427,024	382,893	5,490,446	1,535,043	1,486,221	316,277	793,141
Under \$2,000	123,274	49,406	111,187	152,166	194,803	191,072	19,402	1,442	18,980	-58,192	12,982	36,688	64,204	61,156	16	436
\$2,000 under \$4,000	93,596	279,847	84,363	237,830	207,465	191,287	19,611	1,678	22,385	70,794	15,773	44,577	82,553	76,562	15	—
\$4,000 under \$6,000	113,335	580,800	108,215	560,953	276,610	267,402	45,709	11,570	45,139	233,938	42,443	221,546	142,638	135,656	5,014	—
\$6,000 under \$8,000	82,036	560,240	75,142	512,099	219,892	211,327	60,383	29,295	23,378	152,938	18,655	119,800	94,910	88,373	6,820	1,379
\$8,000 under \$10,000	52,608	465,139	46,062	397,653	131,002	123,988	49,487	27,029	33,914	303,539	31,424	264,992	105,166	100,200	30,793	12,600
\$10,000 under \$12,000	59,296	648,258	54,927	593,969	190,344	185,187	55,341	44,027	42,846	468,611	38,750	422,477	161,206	156,049	38,691	24,757
\$12,000 under \$14,000	51,272	665,903	49,144	619,851	152,297	148,633	50,411	57,830	41,531	542,074	40,404	512,380	133,382	131,386	40,837	42,968
\$14,000 under \$16,000	44,888	674,068	42,747	610,951	155,567	151,024	44,083	61,250	38,025	571,771	36,516	527,974	144,141	140,220	37,220	47,966
\$16,000 under \$18,000	31,113	532,164	29,629	472,813	110,601	108,178	31,087	57,152	28,419	485,401	27,734	447,864	105,845	104,221	28,393	49,315
\$18,000 under \$20,000	33,596	639,708	32,150	570,176	124,899	121,703	33,593	71,955	30,170	574,289	28,724	523,339	117,225	114,029	30,167	62,448
\$20,000 under \$25,000	49,910	1,110,859	47,956	1,036,333	199,365	198,776	49,767	135,422	47,710	1,062,754	46,345	1,005,294	193,643	193,643	47,567	126,890
\$25,000 under \$30,000	22,270	599,735	19,594	513,420	79,475	77,302	22,064	85,372	21,680	582,411	19,004	499,108	78,885	76,712	21,474	81,687
\$30,000 under \$50,000	22,086	803,670	18,813	580,645	83,446	81,443	21,942	136,659	21,961	709,464	18,812	580,843	83,317	81,317	21,637	136,066
\$50,000 under \$100,000	6,536	433,929	4,973	194,630	22,974	22,078	6,474	116,746	5,864	390,272	4,867	185,355	21,727	20,988	5,802	101,980
\$100,000 under \$200,000	1,449	190,678	1,219	77,418	5,284	5,003	1,449	71,809	1,363	177,962	1,151	72,929	5,107	4,869	1,363	66,384
\$200,000 under \$500,000	242	65,121	196	22,379	1,020	772	242	29,610	233	62,610	190	22,065	763	763	223	28,344
\$500,000 under \$1,000,000	19	12,949	17	3,390	64	59	19	6,896	**20	**16,338	16	3,338	62	57	**20	**20
\$1,000,000 or more	4	6,723	3	78	11	10	4	4,454	**	**	3	78	9	9	**	**
All returns, summary	273,135	586,573	247,568	628,247	540,965	512,325	40,000	4,977	59,791	66,176	44,782	155,809	208,298	192,558	258	403
Under \$5,000	192,112	1,348,558	177,401	1,222,363	488,807	472,751	135,189	64,037	84,005	606,891	75,915	531,793	281,390	269,390	42,375	14,385
\$5,000 under \$10,000	132,662	1,635,107	125,686	1,512,216	418,425	407,922	127,840	127,840	101,469	1,261,676	95,967	1,170,293	363,068	354,231	96,814	88,659
\$10,000 under \$15,000	87,503	1,524,894	82,911	1,357,545	315,283	306,803	86,675	159,981	76,161	1,390,471	76,161	1,282,742	298,731	291,622	78,434	78,434
\$15,000 under \$20,000	102,516	3,223,064	92,771	2,428,293	391,439	385,443	101,961	586,969	98,831	3,091,810	90,088	2,988,610	383,555	378,358	98,336	350,650

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Joint returns of husbands and wives				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax
Missouri															
Total	1,854,108	23,683,826	1,612,117	19,516,021	4,651,322	4,388,991	1,311,230	3,260,161	965,227	17,553,316	837,963	14,458,948	3,319,608	3,152,375	803,173
Under \$2,000	185,602	88,984	149,524	205,802	254,680	241,463	2,960	450	25,109	-68,760	9,779	23,668	81,282	74,426	**271
\$2,000 under \$4,000	239,432	688,174	186,393	622,518	363,710	325,093	44,596	2,960	50,109	23,668	13,140	23,668	81,282	74,426	**271
\$4,000 under \$6,000	200,207	995,652	168,174	622,518	363,710	325,093	44,596	2,960	50,109	23,668	13,140	23,668	81,282	74,426	**271
\$6,000 under \$8,000	215,945	1,487,930	176,971	622,518	363,710	325,093	44,596	2,960	50,109	23,668	13,140	23,668	81,282	74,426	**271
\$8,000 under \$10,000	114,354	1,043,962	92,091	1,380,049	550,075	503,666	157,169	65,885	97,932	668,939	74,495	451,892	337,820	317,026	48,443
\$10,000 under \$12,000	128,103	1,400,037	116,133	1,586,056	394,007	346,111	127,847	110,194	76,812	648,899	52,610	407,855	238,455	217,026	28,938
\$12,000 under \$14,000	119,133	1,542,791	109,553	1,683,330	308,407	296,614	114,602	148,914	64,832	648,899	73,498	702,716	267,661	236,861	49,886
\$14,000 under \$16,000	93,598	1,414,279	85,967	1,232,924	258,687	243,597	93,079	156,309	69,131	840,305	62,453	702,716	267,661	236,861	63,104
\$16,000 under \$18,000	116,719	1,985,580	113,016	1,842,261	321,968	313,085	116,473	243,694	81,282	1,047,489	67,104	959,049	220,185	218,112	68,612
\$18,000 under \$20,000	172,523	3,393,380	69,696	2,175,527	217,527	214,330	72,522	178,915	59,913	1,386,280	78,342	1,277,450	268,612	261,661	81,022
\$20,000 under \$25,000	158,892	3,590,960	150,784	3,224,183	526,900	523,170	158,106	494,014	147,520	3,319,456	140,749	3,001,112	506,086	502,356	137,419
\$25,000 under \$30,000	94,572	2,289,628	86,415	2,289,628	330,903	323,793	94,006	400,179	83,570	2,290,079	77,499	2,045,902	310,266	304,749	145,734
\$30,000 under \$50,000	87,643	3,178,115	78,881	2,512,331	309,153	300,098	87,500	593,077	82,685	2,989,873	76,220	2,441,198	302,340	295,140	345,167
\$50,000 under \$100,000	20,897	1,360,851	18,330	1,211,647	84,217	75,760	32,448	10,454	70,455	1,042,277	33,171	1,111,297	238,103	201,445	548,114
\$100,000 under \$200,000	4,431	570,375	3,462	2,337,081	1,071,702	973,035	327,502	152,332	205,113	1,517,413	152,113	1,990,256	709,077	626,049	82,542
\$200,000 under \$500,000	862	241,600	725	94,346	16,666	15,062	682	208,363	4,001	512,454	3,198	241,677	15,440	14,367	19,043
\$500,000 under \$1,000,000	97	64,002	76	11,239	226	271	97	35,615	85	56,257	69	86,551	2,950	2,641	761
\$1,000,000 or more	36	67,821	23	11,360	116	91	38	30,438	28	51,066	23	9,283	97	256	31,518
All returns, summary	525,549	1,220,069	423,565	1,121,647	842,217	757,760	93,448	10,454	70,455	1,042,277	33,171	1,111,297	238,103	201,445	29,991
Under \$5,000	430,231	3,076,634	355,482	2,337,081	1,071,702	973,035	327,502	152,332	205,113	1,517,413	152,113	1,990,256	709,077	626,049	82,542
\$5,000 under \$10,000	285,792	2,562,780	282,780	2,983,819	776,874	736,086	168,214	322,043	183,749	1,816,400	161,011	1,816,400	554,307	541,507	117,551
\$10,000 under \$15,000	244,284	4,202,544	233,585	3,834,661	702,622	683,951	243,769	515,968	183,749	3,186,969	177,939	2,926,645	605,013	593,539	167,172
\$15,000 under \$20,000	368,252	11,661,056	336,705	9,238,813	1,265,907	1,238,159	365,752	2,259,344	337,698	10,671,310	313,689	8,614,341	1,213,110	1,189,835	347,503
\$20,000 or more															2,016,026
Total	308,274	3,579,647	264,330	2,805,548	752,029	713,798	208,648	458,504	160,594	2,684,014	137,484	2,079,425	555,548	532,033	357,352
Under \$2,000	45,675	-40,004	37,474	57,775	66,029	64,183	469	547	5,016	-78,192	1,971	11,291	19,205	18,422	**545
\$2,000 under \$4,000	47,235	140,612	39,005	111,561	69,614	61,606	14,133	963	8,118	23,183	7,366	21,525	19,805	19,271	**424
\$4,000 under \$6,000	23,734	127,099	20,533	107,772	41,190	37,100	16,291	5,871	5,649	28,819	2,826	13,558	19,451	16,278	**119
\$6,000 under \$8,000	21,951	152,773	15,046	94,722	58,071	49,813	13,010	4,949	14,210	98,527	9,634	59,253	45,501	39,092	2,929
\$8,000 under \$10,000	25,685	238,372	22,952	199,921	56,907	52,807	23,905	19,017	11,066	101,014	10,145	82,155	38,656	35,389	1,019
\$10,000 under \$12,000	21,288	233,499	18,951	197,620	60,807	58,281	20,532	18,356	13,312	147,332	11,843	121,378	46,265	44,405	4,079
\$12,000 under \$14,000	19,722	258,138	18,102	228,273	57,039	58,114	18,976	22,857	14,701	191,383	13,604	170,638	49,235	48,374	8,910
\$14,000 under \$16,000	17,758	266,520	16,727	228,632	59,029	58,214	17,196	26,838	13,670	203,820	13,008	172,893	51,480	49,865	14,133
\$16,000 under \$18,000	18,620	277,105	17,147	217,975	57,705	56,497	18,439	26,838	13,670	203,820	13,008	172,893	51,480	49,865	17,294
\$18,000 under \$20,000	12,001	238,029	11,159	199,843	40,175	38,468	16,399	27,827	18,905	188,418	14,054	172,893	51,480	49,865	17,294
\$20,000 under \$25,000	27,579	615,173	24,674	532,272	95,771	93,888	27,205	79,571	25,359	368,820	23,167	482,796	36,506	35,819	21,331
\$25,000 under \$30,000	10,752	262,375	9,942	229,866	32,513	31,946	10,613	43,768	9,625	261,071	8,364	132,494	30,216	30,116	11,163
\$30,000 under \$50,000	12,607	385	10,147	279,690	45,014	43,561	12,420	83,837	11,828	435,995	9,734	267,999	43,913	41,661	76,184
\$50,000 under \$100,000	3,061	21,000	2,055	73,199	10,911	10,324	3,014	50,175	2,723	176,338	1,898	68,993	10,394	9,968	43,437
\$100,000 under \$200,000	504	21,604	348	21,604	1,973	1,822	504	22,588	480	62,892	334	21,473	1,903	1,760	21,426
\$200,000 under \$500,000	75	5,590	52	5,590	252	229	75	9,100	**75	**25,413	49	5,354	243	223	**75
\$500,000 under \$1,000,000	**75	**6,515	**6	**108	**19	**15	**7	**3,921	**	**	**6	**108	**18	**	**12,089
\$1,000,000 or more	**														**
All returns, summary	97,815	122,821	79,779	182,695	148,086	135,455	15,847	1,784	15,876	-42,352	10,742	38,874	48,242	45,027	560
Under \$5,000	66,465	494,032	55,231	389,055	143,735	130,053	51,961	28,583	28,163	215,702	21,200	148,908	63,276	63,276	15,538
\$5,000 under \$10,000	49,790	681,528	47,688	539,075	148,532	141,681	48,023	53,645	34,481	618,581	32,003	478,592	120,581	116,425	33,298
\$10,000 under \$15,000	39,619	592,367	37,368	592,367	127,227	124,913	38,073	78,552	54,558	544,558	29,767	470,846	111,741	111,741	56,382
\$15,000 under \$20,000	54,585	1,664,588	46,824	1,102,356	166,459	161,695	53,838	294,960	50,090	1,598,527	43,772	1,039,216	178,589	175,372	49,385
\$20,000 or more															268,866

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		
			Number of returns	Amount						Number of returns	Amount			Number of returns	Amount	
Nebraska																
Total	630,161	7,798,203	524,364	6,006,480	1,545,923	1,430,070	456,623	1,025,735	315,723	5,690,706	264,648	4,320,855	1,133,740	1,057,166	256,237	792,859
Under \$2,000	74,352	48,384	55,648	91,092	128,988	120,288	17,555	712	12,747	-108,038	5,397	32,622	53,150	50,778	85	712
\$2,000 under \$4,000	66,596	193,112	55,998	132,382	105,368	85,711	17,555	597	12,747	24,779	5,497	16,949	30,540	18,741	-	-
\$4,000 under \$6,000	62,061	315,832	44,146	204,256	134,612	114,704	33,890	8,101	21,662	107,157	16,260	72,997	63,716	63,716	-	-
\$6,000 under \$8,000	81,989	591,811	68,855	471,696	139,913	120,185	73,428	41,157	116,771	116,771	10,214	54,280	54,932	41,113	7,998	1,895
\$8,000 under \$10,000	38,557	343,090	28,293	219,095	94,040	84,952	33,571	33,571	17,670	154,892	13,705	89,984	82,913	58,155	15,044	4,077
\$10,000 under \$12,000	45,561	501,163	37,390	401,622	109,963	95,091	44,601	43,687	24,382	270,298	17,879	188,864	85,136	75,912	23,422	15,263
\$12,000 under \$14,000	38,251	492,389	36,351	453,698	108,910	104,740	37,251	47,787	21,902	284,470	20,609	247,058	88,391	85,055	20,902	19,179
\$14,000 under \$16,000	33,956	317,811	32,647	428,647	92,010	87,173	33,157	56,144	24,231	362,970	22,056	279,064	79,565	74,728	23,432	33,279
\$16,000 under \$18,000	41,077	693,593	36,865	571,581	138,925	137,508	39,512	71,577	35,907	606,608	34,195	526,302	131,255	130,463	34,342	58,270
\$18,000 under \$20,000	28,336	393,191	27,155	461,199	93,218	90,716	27,960	64,394	23,167	435,376	21,986	372,399	86,172	84,295	22,791	47,857
\$20,000 under \$25,000	55,121	1,239,513	51,445	1,050,839	178,585	174,337	54,586	163,897	52,199	1,172,046	49,256	1,010,279	174,649	171,131	51,664	149,969
\$25,000 under \$30,000	29,446	800,135	24,261	570,137	106,549	100,189	28,797	116,584	26,909	729,696	22,964	533,229	101,108	95,395	26,260	101,765
\$30,000 under \$50,000	23,881	883,334	18,598	556,715	83,769	79,503	23,285	163,872	22,449	829,881	18,094	546,303	81,022	77,598	21,916	150,721
\$50,000 under \$100,000	7,269	473,988	5,444	240,619	26,249	24,746	7,241	122,939	6,794	442,482	5,181	234,576	25,384	24,068	6,773	112,671
\$100,000 under \$200,000	1,445	188,857	1,203	98,549	5,797	5,331	1,442	65,390	1,369	180,612	1,174	95,437	5,576	5,153	1,366	63,479
\$200,000 under \$500,000	239	66,997	210	29,683	902	818	238	27,966	243	60,707	221	31,978	590	585	242	33,724
\$500,000 under \$1,000,000	20	12,569	18	4,002	72	70	20	5,214	11	11,111	11	5,214	11	11	11	11
\$1,000,000 or more	4	8,241	3	268	13	8	4	3,988	2	6,241	2	3,988	2	2	2	2
All returns, summary	173,202	282,709	134,900	334,764	292,741	255,350	29,707	3,360	34,649	-16,511	23,624	94,687	123,842	102,965	85	712
Under \$5,000	152,353	1,112,702	118,230	803,957	308,200	270,490	128,822	88,938	41,522	312,071	27,449	162,680	150,690	129,518	23,042	5,912
\$5,000 under \$10,000	101,570	1,250,683	90,091	1,044,344	271,555	251,990	98,978	117,108	60,075	755,271	50,271	566,471	220,752	203,689	57,483	5,912
\$10,000 under \$20,000	85,611	1,478,505	80,051	1,272,603	271,491	267,238	83,503	166,480	69,514	1,204,451	66,454	1,045,215	248,767	246,754	67,406	122,332
\$20,000 or more	117,425	3,673,604	101,092	2,550,812	401,936	385,002	115,613	669,849	109,963	3,435,424	96,890	2,451,802	388,689	374,210	108,221	612,328
Nevada																
Total	319,688	4,168,871	292,692	3,489,139	711,555	679,621	221,734	624,683	141,429	2,969,382	128,196	2,461,745	486,518	461,638	125,305	472,273
Under \$2,000	36,906	5,926	33,764	44,628	41,288	40,888	53	329	2,176	-22,353	1,328	6,249	6,440	6,097	31	206
\$2,000 under \$4,000	54,068	149,285	51,656	137,547	62,900	58,370	13,838	654	2,527	8,468	2,106	4,866	8,665	5,818	-	-
\$4,000 under \$6,000	30,805	146,679	24,376	115,191	63,296	55,268	16,413	4,139	5,381	26,102	2,556	9,988	17,902	13,276	1,131	18
\$6,000 under \$8,000	17,717	120,445	15,712	108,222	31,251	30,059	15,724	6,990	5,883	63,466	4,176	44,764	16,934	15,634	3,693	884
\$8,000 under \$10,000	23,722	220,265	22,154	189,792	43,841	41,176	22,420	16,816	7,053	124,090	9,579	103,773	37,200	32,625	10,715	2,224
\$10,000 under \$12,000	22,405	246,514	20,616	222,648	51,451	46,876	21,937	22,156	11,181	151,559	11,362	136,667	41,041	40,708	10,815	7,371
\$12,000 under \$14,000	18,737	241,724	18,304	225,372	51,130	50,797	17,772	22,936	11,701	151,559	11,362	136,667	41,041	40,708	10,815	11,101
\$14,000 under \$16,000	19,518	291,483	18,346	275,277	62,847	61,452	18,805	27,964	14,037	210,506	13,278	197,400	55,363	54,325	13,368	16,484
\$16,000 under \$18,000	15,736	266,790	14,598	241,698	45,554	42,891	15,607	30,513	11,279	191,551	10,527	173,784	39,564	37,202	11,150	18,305
\$18,000 under \$20,000	15,995	295,863	14,059	255,018	47,258	46,812	15,316	35,955	12,991	246,842	11,841	219,578	43,908	42,794	12,712	28,173
\$20,000 under \$25,000	24,977	361,053	23,994	321,165	81,325	79,866	24,805	74,563	21,944	495,446	21,130	460,506	75,395	74,233	21,814	63,316
\$25,000 under \$30,000	15,474	421,572	14,336	363,939	48,290	46,421	15,191	86,664	14,171	384,920	13,419	335,716	43,573	43,975	13,964	59,166
\$30,000 under \$50,000	18,853	672,060	16,895	548,313	63,437	62,113	18,756	126,802	16,880	596,744	15,393	496,429	60,444	59,180	16,823	108,276
\$50,000 under \$100,000	3,916	260,984	3,068	149,355	13,529	12,904	3,849	70,037	3,340	223,036	2,756	135,289	12,505	12,048	3,275	58,395
\$100,000 under \$200,000	951	128,235	604	56,036	3,153	2,836	941	47,557	796	107,156	553	50,895	2,889	2,612	794	40,274
\$200,000 under \$500,000	246	68,781	171	23,750	800	715	245	31,078	199	55,418	149	20,576	712	646	199	24,638
\$500,000 under \$1,000,000	32	22,563	21	5,170	117	102	32	10,777	28	20,229	19	4,182	107	94	28	9,793
\$1,000,000 or more	30	58,639	18	6,107	88	75	30	28,733	22	46,384	14	5,919	72	62	22	23,650
All returns, summary	110,413	239,933	99,743	239,986	147,725	136,009	22,095	2,114	8,627	4,470	5,623	18,219	28,505	21,869	31	206
Under \$5,000	52,805	392,666	47,919	355,391	94,851	89,722	46,353	26,814	14,193	111,032	12,543	102,810	42,100	38,285	9,395	3,126
\$5,000 under \$10,000	31,158	562,943	28,417	486,979	126,379	126,379	29,417	48,069	28,417	370,552	27,074	328,767	102,368	97,072	27,449	25,751
\$10,000 under \$20,000	40,833	1,052,867	37,417	630,944	126,545	122,449	80,206	150,966	31,772	1,002,331	52,443	802,514	117,697	112,582	31,311	55,682
\$20,000 or more	64,479	2,193,867	59,107	1,673,837	210,739	205,062	63,849	456,211	57,420	1,929,331	53,443	1,505,514	197,697	192,850	56,919	387,507

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns						Joint returns of husbands and wives									
	Salaries and wages			Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		
	Number of returns	Amount	Number of returns			Amount	Number of returns			Amount	Number of returns			Amount		
<b>New Hampshire</b>																
Total	371,307	4,586,128	333,626	3,801,891	935,613	892,386	261,498	610,158	197,937	3,436,233	178,156	2,846,853	699,484	670,599	159,820	473,396
Under \$2,000	56,803	38,024	50,172	58,048	84,388	80,705	**	**	4,925	-12,764	972	5,192	15,334	13,498	**	**
\$2,000 under \$4,000	34,880	99,489	30,459	81,729	62,294	60,104	**2,369	**203	10,057	12,631	12,631	26,324	38,373	38,051	—	—
\$4,000 under \$6,000	25,362	137,560	18,876	91,099	51,518	40,140	15,133	5,597	10,134	37,898	6,905	28,793	23,095	24,388	**21	**21
\$6,000 under \$8,000	44,112	309,661	40,528	266,049	99,351	92,641	35,809	16,091	10,947	57,947	14,467	87,642	52,423	48,390	6,943	1,292
\$8,000 under \$10,000	27,734	220,222	25,524	220,828	70,838	68,102	26,640	30,746	10,168	92,744	9,035	77,446	46,367	46,509	3,074	1,441
\$10,000 under \$12,000	27,546	299,045	25,033	267,685	66,748	62,193	27,106	27,373	13,585	148,685	12,151	128,785	48,882	45,405	13,146	8,776
\$12,000 under \$14,000	22,266	290,444	20,619	251,023	60,300	58,197	22,101	28,495	15,161	196,015	14,249	177,851	50,089	49,320	14,966	15,487
\$14,000 under \$16,000	23,466	350,066	20,209	274,178	66,628	62,629	23,388	36,634	18,427	276,028	15,568	209,688	58,498	54,872	18,349	25,903
\$16,000 under \$18,000	23,356	398,138	22,639	364,399	77,113	76,418	23,267	44,668	20,038	341,878	19,744	323,274	71,506	67,445	19,949	35,598
\$18,000 under \$20,000	18,765	353,934	18,196	323,490	59,422	58,654	18,763	44,919	14,880	281,345	14,659	258,482	52,528	52,268	14,878	33,028
\$20,000 under \$25,000	30,367	677,737	29,429	619,385	108,466	108,236	30,342	92,210	28,768	642,319	27,955	587,781	105,708	105,508	28,743	85,293
\$25,000 under \$30,000	17,166	468,764	15,329	383,375	55,896	54,836	17,119	73,365	13,637	537,724	13,637	340,632	53,724	52,664	15,112	62,247
\$30,000 under \$50,000	15,005	550,306	12,923	389,036	56,341	54,170	15,004	105,058	14,276	522,317	12,480	385,173	55,267	53,293	14,275	97,807
\$50,000 under \$100,000	3,740	243,157	3,287	156,449	13,623	12,963	3,719	68,664	3,573	232,422	3,196	152,866	13,339	12,767	3,552	64,712
\$100,000 under \$200,000	612	80,943	498	38,650	2,244	2,015	612	10,121	521	68,952	478	33,961	2,064	1,868	521	25,613
\$200,000 under \$500,000	109	29,594	90	13,800	365	339	108	12,722	89	24,178	78	12,465	338	315	89	10,407
\$500,000 under \$1,000,000	**18	**12,942	**15	**2,668	**54	**44	**18	**6,684	**15	**11,061	**14	**2,489	**47	**38	**15	**3,769
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
All returns, summary	98,721	168,855	84,542	154,948	167,442	155,357	3,593	267	23,665	51,493	17,337	56,084	71,888	64,480	**	**
Under \$5,000	90,170	664,102	80,817	562,804	200,947	186,335	76,358	38,999	28,780	224,810	26,673	177,321	115,704	106,356	**16,195	**27,54
\$5,000 under \$10,000	63,096	781,618	56,200	656,221	161,553	151,530	62,466	76,357	38,332	490,862	34,123	406,531	126,750	121,512	38,203	37,953
\$10,000 under \$15,000	52,303	910,008	50,496	824,555	168,658	166,561	52,159	105,731	43,259	753,069	42,248	691,549	152,655	151,798	43,115	80,840
\$15,000 under \$20,000	67,017	2,060,544	61,571	1,603,363	237,013	232,693	66,922	388,804	62,401	1,915,999	57,775	1,515,367	230,487	226,453	62,307	351,849
<b>New Jersey</b>																
Total	3,007,951	44,772,019	2,746,570	38,765,647	7,365,203	6,991,562	2,390,928	6,644,800	1,455,821	32,658,754	1,331,512	28,358,923	5,180,605	4,906,246	1,328,977	5,141,577
Under \$2,000	338,970	278,849	313,062	383,464	488,098	464,441	69	940	27,372	-71,830	19,402	47,004	89,878	73,289	68	916
\$2,000 under \$4,000	254,207	764,729	225,300	635,013	381,454	344,833	80,503	5,431	27,278	82,443	22,304	60,434	98,929	78,610	**4	**4
\$4,000 under \$6,000	219,402	1,083,453	170,302	793,982	394,266	320,813	150,515	38,867	45,617	229,469	29,351	124,528	166,108	110,955	—	—
\$6,000 under \$8,000	279,404	1,959,488	248,230	1,622,809	494,170	455,155	253,392	122,711	54,059	378,989	39,957	216,088	160,982	136,838	36,400	6,166
\$8,000 under \$10,000	256,837	2,346,048	217,055	1,918,044	538,358	478,950	254,666	191,808	79,058	710,400	57,342	478,543	284,733	238,171	77,610	24,364
\$10,000 under \$12,000	264,588	2,037,647	169,932	1,744,945	449,247	424,152	179,852	183,966	85,629	936,833	75,332	734,098	284,077	265,123	81,113	57,192
\$12,000 under \$14,000	206,388	2,670,228	190,985	2,276,011	462,546	447,246	205,744	283,198	81,106	1,052,984	71,411	845,003	280,831	268,325	80,462	78,883
\$14,000 under \$16,000	176,365	2,644,272	164,273	2,388,036	494,525	471,966	176,106	291,100	107,717	1,614,831	101,956	1,443,042	381,130	364,197	107,458	78,883
\$16,000 under \$18,000	178,004	3,011,524	171,325	2,836,012	507,586	501,543	177,739	361,093	120,886	2,050,423	118,328	1,973,577	428,726	426,028	120,621	204,393
\$18,000 under \$20,000	147,122	2,786,539	143,164	2,511,723	428,158	412,404	147,122	365,037	110,706	2,098,109	107,254	1,849,087	376,881	366,071	110,706	239,838
\$20,000 under \$25,000	309,756	6,902,069	301,762	6,462,861	1,072,809	1,051,747	309,694	910,610	278,183	6,203,779	271,469	5,889,329	1,009,211	989,996	278,121	784,536
\$25,000 under \$30,000	171,566	4,664,960	166,707	4,334,486	587,096	579,939	171,021	704,246	168,336	4,580,324	163,864	4,262,863	581,193	574,148	167,796	687,051
\$30,000 under \$50,000	812,316	205,951	707,065	815,709	815,709	798,099	219,243	1,497,525	207,951	7,709,025	197,702	6,797,510	793,835	779,980	207,544	1,399,883
\$50,000 under \$100,000	54,186	3,563,113	48,702	2,676,330	207,235	198,126	53,766	935,116	50,869	3,346,871	46,488	2,959,107	201,724	194,546	50,449	869,011
\$100,000 under \$200,000	9,558	818,717	8,187	681,717	36,891	35,617	9,513	434,279	8,919	1,146,442	7,835	793,326	35,636	33,869	8,894	398,118
\$200,000 under \$500,000	1,748	473,295	1,428	257,966	6,285	5,617	1,744	196,507	1,526	414,845	1,325	241,595	5,365	5,061	1,523	168,511
\$500,000 under \$1,000,000	191	127,512	168	85,172	685	627	190	114,866	173	114,866	161	43,627	657	608	172	54,927
\$1,000,000 or more	49	97,419	37	10,113	10,113	147	49	51,149	36	58,952	31	9,961	149	127	36	29,890
All returns, summary	721,855	1,624,441	641,166	1,469,213	1,079,487	981,511	176,295	26,011	79,174	122,818	88,935	169,662	272,252	209,542	72	920
Under \$5,000	626,965	4,808,136	532,783	3,884,098	1,216,879	1,082,679	562,850	333,746	154,410	1,206,653	109,421	756,935	528,378	428,321	114,010	38,530
\$5,000 under \$10,000	481,552	6,024,634	443,734	5,169,786	1,162,109	1,103,728	476,192	619,727	221,099	2,806,403	199,528	2,295,354	756,394	714,950	217,739	202,770
\$10,000 under \$15,000	410,895	7,125,576	395,945	6,566,941	1,179,933	1,147,583	410,371	4,946,767	283,145	7,274,753	274,753	4,549,454	995,251	974,794	282,621	515,988
\$15,000 under \$20,000	766,684	25,189,232	732,942	21,675,609	2,726,795	2,670,059	765,220	4,790,649	715,993	23,576,104	688,875	20,587,519	2,628,330	2,578,639	714,535	4,391,969

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns						Joint returns of husbands and wives									
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Number of returns	Adjusted gross income less deficit	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
Total	447,778	5,137,710	398,859	4,345,703	1,185,928	1,139,972	308,763	640,005	246,880	3,827,565	218,884	3,204,792	909,630	874,367	191,848	488,426
Under \$2,000	68,439	5,753	57,175	74,204	131,338	128,124	51	164	22,000	—30,796	18,409	28,713	77,112	76,580	41	121
\$2,000 under \$4,000	49,116	13,286	42,180	106,620	76,197	74,072	9,414	485	11,321	—30,458	8,436	30,458	30,910	30,910	—	—
\$4,000 under \$6,000	54,690	28,182	50,185	126,732	118,448	114,726	32,971	10,993	15,220	76,561	11,280	57,132	53,325	49,737	1,434	263
\$6,000 under \$8,000	38,786	26,443	35,370	85,073	85,073	85,073	36,999	20,997	20,984	148,289	61,859	114,777	63,154	53,154	15,772	2,776
\$8,000 under \$10,000	38,031	34,176	35,310	318,864	108,848	106,936	36,999	20,997	22,077	199,994	23,725	185,261	89,487	88,607	21,295	5,919
\$10,000 under \$12,000	32,530	358,228	28,226	305,418	98,080	92,811	31,542	27,934	20,492	226,939	17,682	191,836	78,564	74,705	19,504	12,825
\$12,000 under \$14,000	26,516	344,980	23,521	291,735	78,294	73,512	26,952	32,207	17,043	222,263	16,124	195,133	64,885	61,405	16,879	15,619
\$14,000 under \$16,000	25,803	398,505	22,775	340,240	87,523	84,618	25,867	38,096	18,990	285,153	17,456	257,706	76,071	74,313	18,774	23,592
\$16,000 under \$18,000	23,637	401,376	21,781	388,267	71,778	70,049	23,531	47,384	17,354	264,807	15,732	245,807	69,732	69,732	17,148	29,567
\$18,000 under \$20,000	18,510	350,954	17,729	308,116	67,058	65,099	18,382	40,794	16,030	303,929	14,784	266,647	69,732	69,732	15,927	33,618
\$20,000 under \$25,000	30,130	689,006	27,972	599,731	113,620	110,493	30,778	85,429	26,556	593,297	24,668	541,949	107,312	104,505	26,804	71,354
\$25,000 under \$30,000	17,910	486,865	16,529	415,829	66,759	65,831	17,857	72,226	16,707	455,104	15,672	394,169	64,744	63,816	16,654	65,534
\$30,000 under \$50,000	18,574	676,819	16,866	539,589	62,785	61,284	18,331	122,045	17,453	638,209	15,865	512,014	60,577	59,337	17,210	112,416
\$50,000 under \$100,000	4,239	275,680	3,355	142,129	14,716	14,140	4,195	31,933	3,193	135,777	251,756	14,048	14,048	13,584	3,831	63,511
\$100,000 under \$200,000	720	92,723	562	36,288	2,453	2,282	717	32,268	638	81,785	509	33,426	2,296	2,126	635	27,973
\$200,000 under \$500,000	143	38,282	89	7,122	479	420	143	16,758	119	31,790	83	6,987	436	386	119	13,684
\$500,000 under \$1,000,000	19	12,556	14	1,522	67	55	19	6,293	16	1,502	13	1,502	60	49	16	5,933
\$1,000,000 or more	5	8,875	3	917	12	12	5	4,271	5	8,875	3	917	12	12	5	4,271
All returns, summary	133,050	208,723	111,268	234,302	242,678	232,103	17,473	2,103	39,678	28,126	29,897	62,594	139,801	127,015	41	121
Under \$5,000	115,892	636,137	108,169	754,498	275,226	267,292	94,551	51,924	51,924	396,380	46,913	339,329	183,044	171,973	38,501	8,949
\$5,000 under \$10,000	72,728	902,105	64,468	777,207	201,967	209,772	71,509	80,305	46,748	81,785	509	33,426	179,986	171,677	45,329	39,192
\$10,000 under \$15,000	54,268	939,938	48,574	836,570	182,967	177,308	53,885	106,108	43,461	748,307	39,664	670,041	164,304	159,887	42,703	76,080
\$15,000 under \$20,000	71,740	2,260,807	65,380	1,743,125	260,891	254,497	71,345	410,339	65,469	2,071,705	60,206	1,826,740	249,465	243,815	65,074	364,135
New York																
Total	6,896,190	97,682,780	6,179,527	81,872,872	16,909,032	15,923,561	5,311,326	13,386,239	3,182,623	66,231,344	2,890,253	55,877,677	11,673,338	11,086,018	2,727,952	9,393,744
Under \$2,000	603,148	108,020	516,212	687,713	907,243	779,543	3,866	5,141	53,003	—397,790	38,010	114,382	170,209	159,585	754	3,372
\$2,000 under \$4,000	757,825	2,267,329	622,000	1,765,379	1,152,289	1,004,690	181,737	12,874	86,198	2,777,320	33,769	175,007	282,424	222,736	994	1,118
\$4,000 under \$6,000	647,825	3,226,138	524,112	2,571,229	1,166,930	995,960	466,630	109,398	135,998	1,982,987	154,349	1,441,959	463,850	394,278	17,627	1,545
\$6,000 under \$8,000	620,132	4,268,430	547,082	3,588,813	1,323,846	1,258,890	466,630	231,635	194,960	1,339,775	154,349	969,560	762,070	695,457	47,860	9,065
\$8,000 under \$10,000	619,083	5,969,993	558,625	5,142,276	1,222,573	1,312,856	579,316	119,679	215,710	1,358,326	178,037	1,461,386	773,710	694,958	185,874	65,230
\$10,000 under \$12,000	551,341	6,029,794	496,248	5,142,276	1,276,207	1,160,307	336,962	599,363	211,121	2,302,079	187,168	1,894,996	747,263	684,188	201,266	130,163
\$12,000 under \$14,000	426,508	5,519,669	392,887	4,893,892	1,144,243	1,095,615	422,459	545,331	215,430	2,791,749	197,228	2,338,096	865,253	776,566	211,772	195,318
\$14,000 under \$16,000	426,039	6,376,410	397,709	5,690,653	1,187,430	1,141,837	423,057	682,335	250,447	3,755,862	234,417	3,333,889	902,575	874,782	247,065	323,222
\$16,000 under \$18,000	374,935	6,367,461	355,966	5,742,747	1,178,507	1,139,935	374,138	715,509	270,552	4,627,565	239,172	4,330,411	1,018,676	990,935	269,555	445,595
\$18,000 under \$20,000	315,850	5,989,882	304,554	5,455,101	1,026,062	993,390	315,578	699,739	243,875	4,627,565	239,172	4,330,411	909,710	883,323	243,603	490,216
\$20,000 under \$25,000	636,910	14,232,552	614,163	12,762,131	2,020,667	1,971,441	634,541	1,880,134	499,676	11,208,141	486,930	10,146,275	1,812,931	1,779,906	497,307	1,352,746
\$25,000 under \$30,000	384,366	9,353,130	342,866	8,749,279	1,284,122	1,234,763	363,965	1,452,460	314,804	8,613,754	304,346	7,820,220	1,185,771	1,166,617	313,903	1,190,835
\$30,000 under \$50,000	417,694	15,953,045	391,120	12,926,735	1,444,478	1,393,798	417,380	2,629,865	372,160	13,666,349	356,706	11,975,671	1,388,263	1,328,166	371,851	2,278,785
\$50,000 under \$100,000	106,607	7,027,741	92,384	4,758,678	389,241	366,501	105,890	1,629,715	94,620	6,247,332	64,452	4,366,461	368,140	346,925	94,022	1,421,006
\$100,000 under \$200,000	21,927	2,860,637	17,138	1,708,929	61,111	73,967	19,496	2,553,862	1,436	2,553,862	16,458	1,386,562	76,865	69,962	19,495	761,223
\$200,000 under \$500,000	5,173	1,669,825	3,363	615,352	12,713	13,971	4,366	1,927,621	3,313	1,237,065	416	570,868	16,758	14,838	4,374	438,386
\$500,000 under \$1,000,000	677	417,459	478	125,915	2,346	1,964	533	350,860	199	374,866	161	111,952	2,068	1,757	532	135,734
\$1,000,000 or more	289	574,265	190	59,226	923	750	**	**	199	374,866	161	111,952	782	649	198	150,583
All returns, summary	1,685,646	3,890,548	1,412,983	3,656,125	2,543,169	2,292,535	413,019	58,521	201,201	226,770	139,397	472,301	675,258	576,713	4,691	3,875
Under \$5,000	1,552,248	11,572,362	1,356,228	9,624,320	3,329,821	3,027,456	1,274,900	170,206	368,649	2,709,993	380,606	2,709,993	1,783,005	1,590,201	248,418	75,455
\$5,000 under \$10,000	1,211,163	14,943,719	1,102,555	12,978,930	3,037,452	2,864,288	1,192,145	470,350	553,389	6,937,337	498,284	5,870,956	1,932,983	1,807,216	357,286	479,361
\$10,000 under \$15,000	883,510	15,339,497	845,239	13,915,751	2,776,997	2,686,526	882,049	1,731,927	637,436	11,130,689	618,984	10,293,107	2,390,514	2,237,068	635,975	1,105,193
\$15,000 under \$20,000	1,553,623	51,932,654	1,462,722	41,697,746	5,221,593	5,059,756	1,549,213	9,385,235	1,305,868	44,252,869	1,252,982	36,331,320	4,631,578	4,704,820	1,301,562	7,129,989

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars)																
Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
North Carolina																
Total	2,147,419	24,725,323	1,996,274	21,301,709	5,360,426	5,155,159	1,556,565	2,968,494	1,166,361	18,768,041	1,083,854	16,018,089	3,922,573	3,776,605	946,164	2,406,172
Under \$2,000	223,957	188,598	199,667	260,226	364,960	335,035	917	83	42,467	-12,381	33,071	55,980	138,136	115,409	17	83
\$2,000 under \$4,000	253,456	747,921	215,111	616,447	486,857	434,928	49,308	5,420	49,271	156,065	106,827	106,827	163,919	134,942	2,928	2,820
\$4,000 under \$6,000	291,772	1,465,135	270,869	1,342,163	517,260	497,945	41,311	4,900	68,505	348,930	57,372	277,662	193,290	183,487	24,693	1,300
\$6,000 under \$8,000	220,684	1,518,542	214,659	1,435,778	512,986	501,109	165,864	71,513	89,173	602,257	85,860	310,750	310,750	303,217	34,343	6,456
\$8,000 under \$10,000	189,580	1,793,770	185,769	1,627,901	506,660	491,791	180,060	121,822	111,276	1,012,998	104,137	96,156	382,300	370,831	91,776	43,442
\$10,000 under \$12,000	179,322	1,974,970	172,310	1,773,126	490,030	465,673	175,251	158,963	119,314	1,312,892	113,603	113,752	417,514	395,154	115,243	75,492
\$12,000 under \$14,000	135,709	1,757,560	132,219	1,660,941	373,477	361,501	135,177	165,163	99,465	1,290,113	96,811	122,820	322,942	312,963	99,067	102,659
\$14,000 under \$16,000	127,713	1,913,995	122,379	1,802,031	386,465	380,679	126,915	202,614	99,271	1,497,088	96,474	141,172	337,507	334,018	141,253	141,253
\$16,000 under \$18,000	120,463	2,042,785	114,010	1,859,165	391,738	384,569	118,617	220,657	111,371	1,890,179	107,062	1,746,958	371,086	363,853	109,773	196,912
\$18,000 under \$20,000	71,851	1,364,357	66,177	1,115,849	237,242	227,035	71,851	161,962	66,100	1,257,837	59,422	1,018,477	221,824	211,078	66,100	145,963
\$20,000 under \$25,000	162,824	3,384,238	186,742	3,227,823	540,155	529,578	162,542	461,167	150,499	3,328,056	148,008	3,066,971	520,059	514,611	150,117	419,625
\$25,000 under \$30,000	64,830	1,755,187	61,004	1,446,888	216,616	216,120	64,830	267,114	63,232	1,715,220	59,406	1,414,703	215,018	214,522	62,508	286,743
\$30,000 under \$50,000	71,644	2,553,462	66,747	2,057,587	246,346	244,743	71,644	452,678	68,198	2,436,759	64,592	2,006,391	242,235	240,632	68,198	425,489
\$50,000 under \$100,000	19,519	1,323,267	15,876	1,272,872	73,163	68,932	19,519	350,178	18,293	1,241,972	15,321	699,213	70,488	66,730	18,155	326,059
\$100,000 under \$200,000	3,975	515,215	3,338	280,773	14,126	13,226	3,975	182,218	3,197	484,694	3,198	278,453	13,656	12,928	3,603	170,725
\$200,000 under \$500,000	608	165,613	522	55,444	2,084	1,873	608	70,329	573	154,629	508	53,235	2,029	1,837	573	64,897
\$500,000 under \$1,000,000	3	35,192	47	10,772	29	179	3	15,299	57	46,132	57	11,400	220	193	57	22,192
\$1,000,000 or more	9	15,605	8	918	202	22	9	8,361	22	15,605	22	11,400	220	193	57	22,192
All returns, summary:																
Under \$5,000	611,439	1,533,154	541,369	1,425,237	1,072,595	978,865	135,039	20,794	122,840	255,858	92,888	239,483	371,320	310,757	2,945	2,903
\$5,000 under \$10,000	578,000	4,180,001	544,326	3,857,294	1,316,218	1,281,943	1,521,451	22,047	243,321	1,656,611	226,484	1,709,511	817,075	797,129	150,812	51,199
\$10,000 under \$15,000	377,013	4,633,353	382,114	4,266,706	1,051,363	1,013,053	372,152	415,984	304,724	3,271,338	235,959	2,552,330	696,313	683,974	239,997	236,675
\$15,000 under \$20,000	257,505	4,419,374	243,981	3,945,346	827,569	806,025	255,659	494,334	230,797	3,976,771	219,437	3,552,330	774,120	755,092	229,199	227,064
\$20,000 or more	323,462	9,957,800	304,284	7,808,076	1,092,751	1,074,673	322,194	1,813,345	304,479	9,407,462	291,086	7,530,367	1,063,745	1,051,653	303,211	1,587,730
North Dakota																
Total	272,068	2,867,191	215,497	1,991,166	704,794	643,388	162,254	342,090	146,462	2,206,470	111,621	1,536,948	542,510	494,898	102,403	271,496
Under \$2,000	54,973	417	49,456	59,324	89,771	77,570	41	86	11,746	-38,983	7,798	12,571	48,285	34,092	33	85
\$2,000 under \$4,000	23,288	83,203	26,466	40,303	62,743	52,554	9,501	477	10,246	16,233	3,556	12,684	29,414	21,574	1,756	212
\$4,000 under \$6,000	23,632	131,088	13,011	46,708	51,055	41,290	17,706	3,240	16,854	16,845	1,402	11,952	29,455	24,734	4,756	312
\$6,000 under \$8,000	23,020	181,753	10,178	165,340	84,231	76,059	14,666	5,965	16,854	16,845	1,402	11,952	29,455	24,734	4,756	312
\$8,000 under \$10,000	14,681	132,719	10,898	121,869	34,455	29,913	12,489	7,654	16,854	16,845	1,402	11,952	29,455	24,734	4,756	312
\$10,000 under \$12,000	18,891	206,524	15,725	151,219	61,321	55,461	17,386	14,622	12,660	138,324	10,273	92,743	51,943	46,784	11,129	2,506
\$12,000 under \$14,000	17,805	230,878	14,735	156,690	51,338	47,792	17,386	14,622	12,660	138,324	10,273	92,743	51,943	46,784	11,129	2,506
\$14,000 under \$16,000	15,122	169,722	13,551	160,722	49,048	48,292	13,553	19,695	12,371	160,657	9,990	101,721	43,665	41,112	10,346	10,446
\$16,000 under \$18,000	12,997	220,995	11,527	179,866	43,014	41,977	12,905	24,261	10,709	182,598	9,902	153,600	40,340	39,606	10,625	17,651
\$18,000 under \$20,000	9,228	175,493	8,052	147,937	32,392	31,894	8,826	20,256	8,193	155,426	7,362	135,489	30,989	30,793	17,651	17,651
\$20,000 under \$25,000	19,091	426,526	16,504	307,644	66,642	64,084	18,669	54,595	17,691	395,463	15,424	291,413	64,602	62,044	17,269	48,713
\$25,000 under \$30,000	8,659	242,157	8,110	200,605	32,240	31,677	8,834	35,948	8,269	226,722	7,790	195,830	31,650	31,087	8,244	33,291
\$30,000 under \$50,000	9,177	393,467	6,486	187,281	34,947	32,716	8,879	60,453	8,367	305,059	6,004	179,084	33,280	31,890	8,069	53,028
\$50,000 under \$100,000	2,377	180,027	1,838	71,586	10,777	10,756	2,438	49,622	2,438	164,481	1,584	67,169	10,333	9,920	2,408	43,986
\$100,000 under \$200,000	425	56,169	325	24,577	1,111	1,075	425	20,300	444	53,810	350	27,639	1,870	1,802	444	23,475
\$200,000 under \$500,000	42	11,054	35	3,465	179	169	42	4,618	22	11,054	22	3,465	1,870	1,802	444	23,475
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under \$5,000	99,467	143,363	84,334	164,426	169,530	143,898	17,403	2,063	18,709	-14,889	12,076	27,800	73,048	50,902	99	215
\$5,000 under \$10,000	58,277	412,566	34,715	387,149	152,225	133,497	36,979	15,359	34,380	205,655	20,065	131,134	117,670	106,594	15,347	3,326
\$10,000 under \$15,000	43,651	398,667	36,910	327,165	139,173	129,066	39,412	42,224	31,549	383,939	26,304	269,400	111,913	108,500	27,338	24,446
\$15,000 under \$20,000	30,402	523,110	26,680	420,258	97,940	96,350	56,907	56,907	42,698	426,698	21,914	347,840	90,144	89,159	31,188	41,713
\$20,000 or more	40,271	1,249,496	33,288	795,178	145,926	140,577	39,496	225,537	37,206	1,155,536	31,262	761,134	141,735	136,743	36,431	202,492

Footnotes at end of table.



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
Ohio																
Total	4,304,679	59,438,982	3,864,756	50,958,938	10,147,139	3,420,048	8,436,184	2,220,711	43,454,063	1,992,597	37,090,838	7,881,673	7,518,470	1,981,812	6,404,820	1,284
Under \$2,000	436,368	336,395	374,564	466,780	536,655	494,190	6,003	1,726	34,819	12,181	47,947	111,576	82,714	145		
\$2,000 under \$4,000	341,022	1,003,668	297,164	836,501	538,241	484,209	105,210	6,572	54,311	162,987	44,551	214,185	173,701			
\$4,000 under \$6,000	446,989	2,193,662	364,362	1,667,515	812,214	714,368	290,246	66,495	117,740	686,495	81,240	338,424	274,238			
\$6,000 under \$8,000	345,106	2,912,554	292,554	1,965,834	649,783	595,088	311,635	151,148	90,473	636,197	67,309	317,608	302,176			
\$8,000 under \$10,000	364,471	3,282,364	309,697	2,693,712	913,430	832,699	346,798	233,851	165,693	1,515,019	126,476	1,096,940	636,068			
\$10,000 under \$12,000	301,314	3,311,995	271,286	2,909,180	648,526	600,696	298,947	140,398	1,544,935	122,650	1,294,976	418,950	383,072			
\$12,000 under \$14,000	326,690	4,244,085	309,816	3,981,452	821,040	798,818	323,471	170,278	2,210,937	160,044	2,017,111	598,001	573,762			
\$14,000 under \$16,000	282,662	4,298,975	263,845	3,840,261	755,165	726,367	301,780	166,881	2,506,161	154,554	2,229,502	673,954	653,402			
\$16,000 under \$18,000	262,160	4,438,625	252,815	4,081,984	785,154	766,451	280,264	187,140	3,325,481	187,140	3,034,415	873,344	857,396			
\$18,000 under \$20,000	247,604	4,700,350	233,702	4,285,311	883,961	865,424	246,940	196,247	4,054,379	202,711	3,719,574	932,774	917,872			
\$20,000 under \$25,000	428,628	9,530,369	408,410	8,602,349	1,426,955	1,399,784	427,756	385,867	8,598,609	371,196	7,811,705	1,346,426	1,321,293			
\$25,000 under \$30,000	244,746	6,691,091	237,138	6,133,527	885,076	881,917	244,595	230,314	6,301,618	224,741	5,825,216	859,649	845,763			
\$30,000 under \$50,000	218,789	7,965,274	201,861	6,945,243	804,127	786,097	218,410	207,933	7,571,970	193,789	6,291,375	780,634	765,054			
\$50,000 under \$100,000	46,043	3,002,674	37,369	1,891,110	165,027	157,965	45,956	828,100	40,881	2,650,854	34,307	1,731,716	154,980			
\$100,000 under \$200,000	9,789	1,264,941	8,329	768,023	38,105	45,919	9,789	9,210	1,184,368	8,004	743,144	37,030	35,132			
\$200,000 under \$500,000	1,983	559,599	1,625	256,682	7,036	6,298	239,681	1,807	1,010,132	1,515	243,039	6,749	6,102			
\$500,000 under \$1,000,000	200	133,668	155	32,672	678	564	200	141	112,610	141	28,001	612	511			
\$1,000,000 or more	75	148,258	64	14,821	257	219	75	62	104,541	58	13,697	231	199			
All returns, summary	1,031,629	2,482,747	883,037	2,171,390	1,525,908	1,367,666	263,811	154,888	3,699,515	108,546	3,532,652	517,983	422,691			
Under \$5,000	902,327	6,722,753	755,304	5,464,953	1,920,515	1,752,898	798,081	302,128	2,407,964	223,211	1,753,712	1,086,096	880,161			
\$5,000 under \$10,000	771,363	9,652,160	712,962	8,753,885	1,849,214	1,762,900	784,986	394,465	4,980,515	357,943	4,368,985	1,292,304	1,227,823			
\$10,000 under \$20,000	649,497	11,298,860	618,558	10,324,303	2,044,332	1,994,958	646,406	492,507	8,661,337	469,156	7,928,597	1,798,719	1,757,883			
\$20,000 or more	950,253	29,289,463	894,951	24,244,407	3,337,261	3,268,817	948,754	876,223	27,034,702	833,741	22,687,893	3,186,571	3,130,112			
Oklahoma																
Total	1,053,750	12,936,493	900,715	10,165,944	2,695,552	2,539,105	722,438	573,773	9,806,213	479,838	7,656,092	2,016,422	1,892,885	447,066	1,379,155	2,197
Under \$2,000	111,340	52,240	97,327	122,076	173,924	168,816	590	2,587	88,486	14,502	28,497	85,857	80,750	585		
\$2,000 under \$4,000	188,625	596,041	139,671	410,207	268,459	234,595	39,989	26,130	84,377	19,366	69,885	88,437	68,658			
\$4,000 under \$6,000	93,320	465,921	69,772	324,894	201,871	179,592	47,783	51,379	263,151	35,442	175,247	151,572	134,805			
\$6,000 under \$8,000	82,244	816,915	71,472	481,052	240,226	219,362	62,134	25,439	265,713	22,905	159,304	138,232	121,206			
\$8,000 under \$10,000	77,835	816,915	69,857	481,052	233,102	229,872	84,364	55,005	30,333	268,907	25,329	111,199	106,969			
\$10,000 under \$12,000	77,835	816,915	69,857	481,052	230,756	229,958	75,000	60,493	50,615	47,898	549,442	192,666	188,868			
\$12,000 under \$14,000	75,998	893,996	63,571	796,958	237,056	217,540	73,791	87,948	703,821	41,771	515,669	208,460	189,944			
\$14,000 under \$16,000	53,750	1,141,414	51,122	759,331	159,734	156,158	53,041	83,450	42,250	39,924	595,531	140,434	138,988			
\$16,000 under \$18,000	58,575	998,528	55,426	873,673	186,019	183,708	58,572	114,275	50,018	48,275	773,982	173,295	173,295			
\$18,000 under \$20,000	41,353	790,081	38,057	694,716	133,743	130,276	40,692	94,411	35,165	663,814	32,775	598,962	123,180			
\$20,000 under \$25,000	86,982	1,084,124	76,234	1,601,273	285,884	277,225	96,138	259,771	78,797	1,760,008	72,792	1,524,384	268,928			
\$25,000 under \$30,000	42,090	1,144,435	35,655	849,845	138,717	125,690	41,558	136,717	37,442	1,020,123	32,587	117,213	117,213			
\$30,000 under \$50,000	44,071	1,524,779	35,655	1,058,436	151,081	142,112	43,388	299,873	40,524	1,482,433	34,020	1,022,618	138,353			
\$50,000 under \$100,000	11,856	776,180	9,061	498,989	42,621	39,093	11,839	11,479	752,229	39,488	41,978	38,849	38,849			
\$100,000 under \$200,000	2,828	173,159	2,092	173,061	9,797	8,920	2,827	133,093	3,515	1,948	9,308	11,851	11,851			
\$200,000 under \$500,000	617	58,379	467	56,660	2,192	1,962	617	75,422	555	15,162	2,078	2,078	1,894			
\$500,000 under \$1,000,000	86	17,934	66	14,748	282	239	86	28,389	72	48,511	59	13,962	257	72		
\$1,000,000 or more	29	48,443	24	4,968	89	77	29	27,980	25	40,371	22	4,902	82	73		
All returns, summary	327,645	667,202	273,035	675,043	534,196	477,627	62,240	10,755	69,517	48,443	155,609	231,115	195,387	585	2,197	
Under \$5,000	230,035	1,702,780	187,069	1,379,080	583,385	551,520	85,447	70,301	1,474,416	70,301	1,091,071	344,182	317,001	50,985	10,471	
\$5,000 under \$10,000	172,920	2,111,113	155,162	1,882,547	522,465	497,636	167,678	176,721	119,306	1,036,72	1,262,455	446,880	422,051	97,565	17,565	
\$10,000 under \$15,000	134,591	2,314,854	125,918	2,061,093	424,843	417,004	263,857	131,418	1,944,683	106,881	1,775,131	392,310	386,533	111,777	201,733	
\$15,000 or more	188,559	6,139,434	159,531	4,168,180	630,663	595,318	1,201,474	171,460	5,930,452	150,741	3,971,826	601,935	571,913	163,879	1,067,190	

Footnotes at end of table



All figures are estimates based on samples—money amounts are in thousands of dollars

Footnotes at end of table.



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Joint returns of husbands and wives			
	Salaries and wages			Total income tax			Adjusted gross income less deficit				Salaries and wages		Total number of exemptions	
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of exemptions other than age or blindness	Number of returns	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of exemptions other than age or blindness	Number of returns
<b>Rhode Island</b>														
<b>Total</b>	<b>398,971</b>	<b>4,714,662</b>	<b>368,915</b>	<b>4,055,781</b>	<b>984,040</b>	<b>291,125</b>	<b>202,314</b>	<b>606,084</b>	<b>3,489,534</b>	<b>185,778</b>	<b>3,004,823</b>	<b>749,566</b>	<b>723,678</b>	<b>160,077</b>
Under \$2,000	47,294	40,987	46,397	50,493	56,297	15,976	1,463	3,508	—3,508	1,061	3,316	4,519	4,235	—
\$2,000 under \$4,000	47,213	142,220	40,194	117,636	87,465	36,178	13,571	37,845	11,159	29,344	29,344	46,765	43,161	—
\$4,000 under \$6,000	49,424	199,585	40,272	187,089	97,388	36,178	11,642	10,320	57,480	36,909	36,909	52,763	47,625	—
\$6,000 under \$8,000	47,135	311,704	42,106	265,063	116,489	31,935	16,656	12,442	123,442	84,598	84,598	86,919	81,439	—
\$8,000 under \$10,000	28,241	213,406	23,663	181,319	58,333	24,039	14,784	12,721	110,589	12,353	12,353	11,078	10,558	—
\$10,000 under \$12,000	28,833	251,781	27,263	261,027	62,199	58,334	14,067	13,969	155,572	12,909	134,031	44,377	42,684	—
\$12,000 under \$14,000	25,682	330,595	24,679	305,724	70,040	68,463	18,913	21,204	219,204	16,615	205,529	58,277	57,366	—
\$14,000 under \$16,000	24,405	366,176	23,468	331,445	70,460	68,366	19,168	21,204	219,204	16,615	205,529	58,277	57,366	—
\$16,000 under \$18,000	22,216	395,871	22,295	368,270	68,460	68,366	19,168	21,204	219,204	16,615	205,529	58,277	57,366	—
\$18,000 under \$20,000	16,122	312,326	16,244	303,716	55,714	54,354	14,403	14,403	145,310	14,403	145,310	50,103	52,111	—
\$20,000 under \$25,000	31,923	712,788	30,639	636,376	107,387	106,607	23,368	86,607	658,155	28,671	628,484	104,138	103,723	—
\$25,000 under \$30,000	14,129	382,495	13,070	334,226	44,931	44,822	11,531	56,600	314,314	10,818	272,312	41,349	40,976	—
\$30,000 under \$50,000	14,354	518,726	13,747	458,050	56,736	56,234	13,842	498,885	448,241	55,765	448,241	55,765	55,541	—
\$50,000 under \$100,000	3,728	250,704	3,130	158,257	14,088	13,315	3,496	224,989	149,758	61,222	138,889	13,039	13,039	—
\$100,000 under \$200,000	783	104,224	650	60,001	2,858	2,858	704	93,358	59,725	2,371	704	2,371	2,371	—
\$200,000 under \$300,000	158	44,120	131	20,802	566	484	138	36,775	124	533	533	474	474	—
\$300,000 under \$500,000	15	9,674	12	2,831	51	42	118	17,928	138	115	115	115	115	—
\$500,000 under \$1,000,000	6	12,348	5	1,354	18	13	—	7,406	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>All returns, summary</b>	<b>117,062</b>	<b>282,679</b>	<b>106,887</b>	<b>253,445</b>	<b>198,521</b>	<b>29,724</b>	<b>22,134</b>	<b>68,585</b>	<b>19,031</b>	<b>58,585</b>	<b>62,040</b>	<b>87,467</b>	<b>83,503</b>	<b>—</b>
Under \$2,000	98,245	675,223	85,775	548,315	217,956	78,404	35,919	238,274	28,043	183,404	183,404	131,820	127,615	—
\$2,000 under \$10,000	65,886	1,091,881	61,980	978,110	154,269	158,151	40,239	505,955	36,397	622,649	622,649	47,452	47,452	—
\$10,000 under \$15,000	55,682	909,682	50,996	842,000	170,031	170,031	43,518	121,928	43,518	121,928	121,928	160,024	160,024	—
\$15,000 under \$20,000	65,106	2,036,018	61,384	1,693,841	227,395	224,078	59,117	1,257,010	56,389	1,574,800	1,574,800	218,187	216,176	—
<b>South Carolina</b>	<b>1,073,299</b>	<b>12,204,782</b>	<b>989,223</b>	<b>10,396,586</b>	<b>2,676,754</b>	<b>2,602,180</b>	<b>555,025</b>	<b>1,435,397</b>	<b>9,197,227</b>	<b>506,451</b>	<b>7,803,642</b>	<b>1,908,680</b>	<b>1,846,202</b>	<b>484,177</b>
Under \$2,000	167,242	80,069	158,208	194,797	205,172	202,663	9,535	—63,493	—63,493	5,803	16,641	24,939	23,265	—
\$2,000 under \$4,000	40,032	142,885	44,441	122,511	139,526	139,526	7,649	24,212	4,284	11,001	11,001	17,752	17,752	—
\$4,000 under \$6,000	143,816	696,985	126,035	598,879	280,263	275,407	37,944	165,381	31,227	139,381	139,381	128,421	127,928	—
\$6,000 under \$8,000	121,391	869,357	116,562	768,157	284,175	281,327	44,440	334,331	42,342	288,099	288,099	141,452	141,452	—
\$8,000 under \$10,000	112,309	976,818	102,498	868,829	361,119	353,328	48,886	423,922	43,530	355,364	355,364	152,024	141,233	—
\$10,000 under \$12,000	76,882	844,340	74,176	739,831	217,943	208,314	54,682	591,556	53,658	541,756	541,756	190,156	181,020	—
\$12,000 under \$14,000	74,789	964,244	64,313	831,269	217,325	205,644	52,784	683,059	44,973	589,778	589,778	175,305	166,962	—
\$14,000 under \$16,000	63,394	942,510	57,360	823,485	193,896	186,933	52,591	781,483	47,730	687,088	687,088	181,923	176,130	—
\$16,000 under \$18,000	53,105	897,267	49,580	819,657	191,252	188,989	43,847	740,602	42,186	693,161	693,161	179,451	177,188	—
\$18,000 under \$20,000	47,938	909,758	44,877	819,560	160,361	160,361	44,718	850,834	43,028	784,790	784,790	154,119	154,119	—
\$20,000 under \$25,000	89,360	1,937,339	85,266	1,816,821	309,091	304,406	88,636	258,612	85,140	1,902,961	1,902,961	302,562	298,733	—
\$25,000 under \$30,000	30,514	819,843	27,604	674,084	115,218	112,252	28,438	791,712	27,604	674,084	674,084	112,872	110,762	—
\$30,000 under \$50,000	33,371	1,183,250	31,174	841,400	112,642	109,751	31,763	1,130,870	30,184	994,926	994,926	110,416	108,143	—
\$50,000 under \$100,000	8,274	527,685	7,597	450,367	30,871	28,967	7,861	521,656	5,691	444,663	444,663	30,175	28,358	—
\$100,000 under \$200,000	1,592	203,625	1,364	102,224	6,193	5,736	1,523	195,469	1,291	100,537	100,537	6,095	5,867	—
\$200,000 under \$500,000	249	66,980	230	33,649	972	873	237	63,883	191	22,266	22,266	837	737	—
\$500,000 under \$1,000,000	32	21,470	25	3,619	103	90	33	22,069	31	4,852	4,852	125	111	—
\$1,000,000 or more	9	23,479	9	1,447	29	26	—	12,784	—	—	—	—	—	—
<b>All returns, summary</b>	<b>306,387</b>	<b>637,410</b>	<b>275,866</b>	<b>643,098</b>	<b>497,065</b>	<b>490,747</b>	<b>51,487</b>	<b>56,932</b>	<b>25,502</b>	<b>96,117</b>	<b>96,117</b>	<b>110,905</b>	<b>109,231</b>	<b>—</b>
Under \$2,000	287,403	1,355,670	271,468	1,305,875	623,793	599,061	111,849	847,421	101,684	695,124	695,124	353,683	328,951	—
\$2,000 under \$10,000	188,157	2,334,256	177,645	2,066,669	541,798	520,488	137,993	1,720,630	126,872	1,720,630	1,720,630	466,060	448,581	—
\$10,000 under \$15,000	127,851	2,223,864	117,645	1,967,344	438,979	429,743	126,828	2,433,126	104,703	1,755,944	1,755,944	414,834	406,828	—
\$15,000 under \$20,000	183,401	4,873,562	151,583	3,813,811	575,119	562,121	162,596	849,109	147,690	3,715,828	3,715,828	563,138	552,611	—
\$20,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns										Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		
			Number of returns	Amount			Number of returns	Amount				Number of returns	Amount			Number of returns	Amount	
South Dakota																		
Total	256,819	2,537,586	203,871	1,984,100	673,383	631,406	152,426	307,039	147,398	1,996,468	117,749	1,554,810	542,074	511,819	94,095	257,515		
Under \$2,000	50,466	-83,054	36,179	57,619	95,746	91,136	-773	-773	16,306	-103,563	7,977	22,861	59,040	55,351	73	-21		
\$2,000 under \$4,000	30,448	57,665	21,091	151,802	66,008	65,048	3,667	166	15,213	53,371	13,951	42,432	56,098	49,717	-	-		
\$4,000 under \$6,000	38,562	201,273	30,114	106,457	33,752	33,752	14,418	8,552	8,195	40,225	4,879	20,274	29,530	24,548	-	-		
\$6,000 under \$8,000	20,502	136,051	16,990	106,457	33,752	33,752	14,418	8,552	8,195	40,225	4,879	20,274	29,530	24,548	-	-		
\$8,000 under \$10,000	12,191	109,831	9,614	84,349	37,325	34,869	9,041	4,865	6,462	89,563	8,386	73,306	23,634	19,705	-	-		
\$10,000 under \$12,000	18,973	207,834	16,056	174,545	55,669	53,423	17,559	14,461	13,453	148,184	11,358	122,990	34,239	32,612	-	-		
\$12,000 under \$14,000	12,970	168,504	10,667	137,907	43,110	40,147	12,403	14,544	10,369	135,406	8,539	110,868	39,006	36,747	-	-		
\$14,000 under \$16,000	15,222	226,736	13,786	184,036	50,316	48,801	13,608	19,839	13,265	197,394	11,829	155,162	47,763	46,048	-	-		
\$16,000 under \$18,000	12,177	176,850	11,024	143,826	43,750	42,068	11,781	21,743	10,844	189,303	9,747	161,667	41,053	40,399	-	-		
\$18,000 under \$20,000	12,008	229,501	10,415	185,121	43,269	42,146	11,651	26,987	11,556	216,807	9,819	174,019	42,231	41,168	-	-		
\$20,000 under \$25,000	15,714	348,600	13,929	274,348	57,306	56,711	14,835	42,608	15,055	334,537	13,344	262,562	58,505	55,910	-	-		
\$25,000 under \$30,000	8,265	227,865	6,853	155,074	30,894	29,980	8,015	32,234	8,187	225,795	6,825	154,507	30,580	29,866	-	-		
\$30,000 under \$50,000	6,859	248,053	5,320	148,363	26,313	25,765	6,723	45,319	6,414	231,747	4,910	141,898	25,665	25,117	-	-		
\$50,000 under \$100,000	2,008	130,933	1,487	60,325	7,821	7,375	1,984	35,827	1,904	124,417	1,461	59,832	7,655	7,220	-	-		
\$100,000 under \$200,000	361	48,219	289	22,173	1,446	1,360	359	17,922	344	46,067	285	22,133	1,410	1,334	-	-		
\$200,000 under \$500,000	54	14,851	49	6,230	195	177	54	5,991	58	12,825	53	6,107	219	201	-	-		
\$500,000 under \$1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
All returns, summary:	94,441	77,080	65,709	151,713	199,533	179,846	10,492	1,639	36,521	-27,882	24,359	74,014	133,032	120,235	73	-21		
Under \$5,000	57,759	306,178	48,279	306,178	113,892	102,719	42,954	18,727	19,628	150,967	15,221	108,052	69,509	61,688	-	-		
\$5,000 under \$10,000	41,565	517,191	35,309	422,086	123,017	123,017	38,742	40,917	32,094	433,703	27,122	323,707	116,142	110,700	-	-		
\$10,000 under \$20,000	28,785	522,523	26,639	436,371	106,225	104,368	28,280	18,058	27,203	478,101	24,169	400,988	101,357	99,528	-	-		
\$20,000 or more	33,269	1,034,858	27,935	867,751	123,804	121,396	31,978	189,098	31,962	991,489	26,878	646,039	122,034	119,658	-	-		
Tennessee																		
Total	1,616,740	18,790,202	1,483,745	16,288,922	3,983,689	3,439,459	1,101,431	2,447,800	862,061	14,332,535	801,860	12,548,058	2,937,098	2,858,009	720,301	1,970,371		
Under \$2,000	224,034	-86,771	193,627	247,258	287,348	272,117	79	1,055	19,145	-97,354	11,328	50,810	186,634	173,493	73	1,011		
\$2,000 under \$4,000	202,237	603,001	181,781	533,952	387,256	364,502	30,784	3,065	44,049	135,010	33,318	115,299	166,634	153,915	-	-		
\$4,000 under \$6,000	190,139	960,892	182,525	878,717	385,201	376,193	108,007	27,691	58,071	308,512	51,905	274,944	180,860	173,245	-	-		
\$6,000 under \$8,000	132,246	918,274	116,263	814,042	325,417	310,639	104,649	36,011	53,928	431,081	53,771	394,322	206,039	200,213	-	-		
\$8,000 under \$10,000	138,438	1,221,826	130,362	1,130,053	340,322	321,863	132,487	81,487	73,565	641,707	66,470	566,739	248,077	238,464	-	-		
\$10,000 under \$12,000	119,950	1,330,683	109,652	1,190,205	336,765	345,363	118,662	102,427	82,226	910,994	80,304	866,739	239,693	230,267	-	-		
\$12,000 under \$14,000	106,570	1,403,147	98,796	1,275,876	284,114	273,620	105,814	137,141	76,006	1,007,318	74,475	971,785	245,310	239,066	-	-		
\$14,000 under \$16,000	84,741	1,269,643	83,386	1,187,236	237,207	233,469	84,351	137,044	70,062	1,050,353	68,712	984,035	220,654	218,790	-	-		
\$16,000 under \$18,000	87,698	1,490,162	81,492	1,385,648	299,097	293,295	87,437	165,792	75,192	1,277,053	72,599	1,230,971	274,349	271,895	-	-		
\$18,000 under \$20,000	75,747	1,438,979	70,205	1,318,132	221,245	219,307	75,269	185,093	64,973	1,235,353	63,225	1,181,793	206,316	206,316	-	-		
\$20,000 under \$25,000	127,586	2,825,988	121,456	2,582,082	424,540	412,098	127,318	380,150	119,232	2,641,196	115,084	2,443,023	403,878	394,622	-	-		
\$25,000 under \$30,000	47,151	1,279,477	44,925	1,138,180	151,802	144,736	47,146	198,085	41,779	1,133,446	39,553	1,017,545	144,521	137,655	-	-		
\$30,000 under \$50,000	59,783	2,179,468	53,162	1,938,488	209,357	201,760	59,111	407,441	55,225	2,008,669	49,711	1,543,529	201,042	194,692	-	-		
\$50,000 under \$100,000	16,071	1,062,036	12,320	930,076	58,379	55,096	16,039	300,476	14,691	978,217	12,088	811,100	55,790	53,804	-	-		
\$100,000 under \$200,000	3,325	438,883	2,965	238,176	12,717	12,066	3,215	168,751	2,739	418,939	2,687	216,727	12,115	11,479	-	-		
\$200,000 under \$500,000	694	195,014	553	66,629	2,801	2,533	693	634	523	176,583	523	64,068	2,461	2,283	-	-		
\$500,000 under \$1,000,000	58	37,659	53	12,087	213	191	58	19,109	55	55,458	55	12,410	222	195	-	-		
\$1,000,000 or more	12	28,880	12	1,084	39	31	12	12,742	12	-	-	-	-	-	-	-		
All returns, summary:	519,719	1,107,181	463,682	1,164,424	826,729	783,570	93,618	131,262	84,987	136,297	68,768	255,100	305,791	288,523	73	1,011		
Under \$5,000	367,435	2,683,380	243,686	2,439,638	898,884	861,964	282,388	181,282	173,771	1,302,659	154,024	1,147,233	570,734	548,422	-	-		
\$5,000 under \$10,000	269,919	3,363,776	250,813	3,054,532	756,084	733,789	264,045	306,636	243,907	2,312,887	189,167	2,121,287	646,231	636,711	-	-		
\$10,000 under \$15,000	204,787	3,568,837	192,718	3,350,565	642,344	631,256	204,048	240,485	174,805	3,049,163	170,148	2,923,025	594,293	590,163	-	-		
\$15,000 under \$20,000	254,880	8,066,824	225,636	7,304,763	859,648	828,871	253,892	1,570,993	234,834	7,412,509	219,753	5,910,403	820,049	794,730	-	-		
\$20,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
Texas																
<b>Total</b>	5,074,529	67,862,901	4,621,684	56,474,529	12,921,772	12,421,984	3,616,650	10,224,737	2,739,486	52,017,790	2,473,115	43,034,742	9,577,507	9,216,866	2,287,620	8,175,907
Under \$2,000	629,319	9,447	564,125	849,151	930,361	915,666	388	8,111	75,603	455,770	48,385	256,570	252,334	235,427	352	6,581
\$2,000 under \$4,000	557,544	1,620,798	510,987	1,530,336	940,215	886,878	121,342	7,168	103,194	294,730	88,784	256,980	367,879	339,817	57	96
\$4,000 under \$6,000	511,743	2,572,411	430,966	2,222,281	1,164,637	1,095,493	271,346	12,756	159,103	808,848	151,939	612,228	612,228	556,076	5,544	457
\$6,000 under \$8,000	454,706	3,164,832	398,859	3,429,674	1,026,095	962,896	352,997	158,444	186,650	1,282,802	151,939	960,142	584,270	535,008	113,883	22,927
\$8,000 under \$10,000	434,569	3,894,567	388,077	3,429,674	1,165,393	1,114,200	408,743	255,640	227,173	2,042,591	207,431	1,836,360	582,406	535,008	201,596	76,832
\$10,000 under \$12,000	326,808	3,568,084	302,129	3,191,280	826,249	795,312	322,203	312,113	167,578	1,844,215	148,255	1,553,731	588,748	562,185	163,232	112,651
\$12,000 under \$14,000	322,623	4,195,180	300,389	3,634,295	903,200	879,472	318,395	403,564	219,720	2,877,708	202,011	2,619,025	769,040	747,322	217,581	207,222
\$14,000 under \$16,000	303,627	4,532,416	282,391	4,032,835	893,128	862,843	301,832	482,772	222,492	3,322,171	207,751	2,985,332	773,226	746,289	221,097	300,602
\$16,000 under \$18,000	265,216	4,067,395	254,190	3,585,034	793,161	786,286	262,673	523,829	219,115	3,724,675	209,622	3,372,024	773,226	746,289	216,572	389,948
\$18,000 under \$20,000	215,073	4,067,297	201,148	3,585,034	657,273	637,072	269,441	502,826	180,416	3,416,093	169,580	3,002,184	696,111	588,538	174,784	386,610
\$20,000 under \$25,000	417,759	9,354,425	396,803	8,494,634	1,422,479	1,401,333	545,906	1,265,906	382,713	8,582,442	362,888	7,833,207	1,357,745	1,307,848	118,920	1,118,920
\$25,000 under \$30,000	262,188	7,096,445	249,567	6,329,046	869,161	849,622	261,323	1,106,223	247,625	6,704,278	237,408	6,044,808	852,070	834,397	246,760	1,022,251
\$30,000 under \$50,000	280,736	10,266,370	251,822	8,212,182	972,131	942,018	278,748	1,956,542	265,384	9,684,070	240,792	7,883,169	945,322	918,676	263,871	1,817,809
\$50,000 under \$100,000	71,561	4,753,066	53,867	2,594,389	252,952	238,544	71,256	1,312,453	64,218	4,244,587	50,426	2,435,187	773,226	739,658	225,805	1,445,799
\$100,000 under \$200,000	16,066	2,128,527	11,732	936,420	58,098	54,403	16,045	801,914	14,247	1,890,779	10,887	886,635	54,554	51,616	14,227	698,126
\$200,000 under \$500,000	4,154	1,178,017	3,044	385,302	14,402	12,862	4,149	547,635	3,588	1,014,435	2,823	670,996	1,322	1,126	3,586	464,471
\$500,000 under \$1,000,000	612	413,660	436	71,938	1,993	1,735	612	212,291	488	327,474	386	67,096	1,757	1,557	488	156,390
\$1,000,000 or more	225	519,963	152	28,414	703	595	225	295,549	179	401,187	136	27,936	615	535	179	218,818
All returns, summary	1,442,056	2,779,716	1,291,349	3,347,590	2,516,172	2,387,962	234,942	37,956	259,378	206,819	203,223	804,116	930,325	851,398	414	6,687
Under \$5,000	1,145,825	8,502,338	1,022,668	7,327,708	2,738,729	2,571,924	464,163	919,874	428,917	3,776,882	428,917	3,159,155	1,708,792	1,608,985	321,018	100,218
\$5,000 under \$10,000	816,840	10,185,184	756,325	9,133,485	2,840,497	2,693,368	806,364	963,028	509,361	6,488,155	461,614	5,736,904	1,900,666	1,737,939	501,633	489,891
\$10,000 under \$15,000	616,507	10,685,388	583,922	9,613,417	1,840,514	1,797,599	489,960	1,262,077	489,960	8,686,682	475,610	7,796,014	1,673,483	1,608,663	491,633	926,542
\$15,000 under \$20,000	1,053,301	35,710,275	967,423	27,052,325	3,591,660	3,501,112	1,047,290	7,497,513	978,442	32,849,251	905,746	25,539,067	3,464,241	3,362,560	972,922	6,652,574
<b>Total</b>	483,873	6,247,324	441,953	5,386,753	1,362,135	1,331,072	363,713	725,382	288,664	5,097,613	263,761	4,372,284	1,121,582	1,089,016	243,924	611,014
Under \$2,000	52,919	19,040	44,891	55,676	63,317	74,456	115	425	4,242	24,293	1,570	10,311	19,365	18,102	94	297
\$2,000 under \$4,000	46,626	134,495	38,847	108,015	73,541	67,769	19,228	7,658	7,658	21,894	3,411	31,954	28,155	28,155	—	96
\$4,000 under \$6,000	56,007	283,817	51,366	251,475	105,948	97,141	35,657	10,289	15,691	80,493	13,242	64,005	57,724	51,609	1,609	2,152
\$6,000 under \$8,000	45,218	310,663	40,387	265,159	118,300	110,510	32,196	9,609	25,968	182,988	22,529	150,573	89,358	82,791	14,286	7,914
\$8,000 under \$10,000	34,061	306,512	30,555	254,126	99,802	95,852	31,575	16,616	22,045	203,074	20,306	170,667	77,500	75,204	19,587	15,862
\$10,000 under \$12,000	37,850	416,340	35,341	388,248	108,653	105,531	36,789	31,324	25,606	281,119	23,959	261,589	90,548	88,426	24,545	15,862
\$12,000 under \$14,000	33,554	435,122	32,286	411,172	105,240	103,097	33,000	38,278	24,079	311,887	22,953	295,325	90,663	88,186	23,563	21,927
\$14,000 under \$16,000	30,625	462,000	29,202	417,702	119,597	117,322	29,695	37,601	26,288	395,788	24,981	359,295	112,504	110,229	25,393	28,407
\$16,000 under \$18,000	27,755	473,055	26,493	432,086	95,014	92,963	27,281	49,719	22,862	388,967	22,287	361,781	88,058	86,669	22,717	37,155
\$18,000 under \$20,000	22,389	428,904	21,368	388,664	91,067	89,552	22,187	43,277	21,678	413,636	20,972	380,829	89,912	88,425	41,067	21,466
\$20,000 under \$25,000	41,191	918,605	39,406	849,637	165,882	163,640	40,769	107,598	38,785	864,665	37,317	804,525	161,361	159,414	38,363	97,952
\$25,000 under \$30,000	28,160	768,350	27,059	687,848	105,357	104,249	28,029	106,719	27,390	748,272	26,409	676,523	104,357	103,249	27,284	102,640
\$30,000 under \$50,000	21,479	776,391	19,962	601,666	84,686	84,300	21,185	125,537	20,635	744,318	19,247	583,600	83,390	83,032	20,342	118,552
\$50,000 under \$100,000	4,982	331,145	3,914	179,229	21,207	20,400	4,935	314,902	4,735	314,902	3,772	174,965	20,500	19,761	4,688	76,039
\$100,000 under \$200,000	852	109,849	695	48,510	3,776	3,622	847	36,254	662	105,661	662	46,899	3,686	3,532	814	34,729
\$200,000 under \$500,000	156	43,916	126	14,702	615	559	156	17,889	143	40,390	117	13,641	583	532	143	16,363
\$500,000 under \$1,000,000	34	22,307	29	7,944	118	98	34	8,990	33	22,851	22	10,600	119	119	33	9,880
\$1,000,000 or more	5	7,815	5	4,682	15	11	5	3,162	3	23,851	22	10,600	119	119	33	9,880
All returns, summary	119,023	236,143	101,591	230,536	190,763	172,423	30,263	3,129	15,379	12,686	7,138	21,741	69,981	55,977	139	289
Under \$5,000	115,998	818,384	104,455	700,915	290,145	273,305	68,508	34,830	60,225	451,472	53,920	211,920	200,484	200,484	34,437	10,101
\$5,000 under \$10,000	83,431	1,026,696	78,779	956,388	263,082	250,702	82,788	61,375	751,999	570,227	228,699	698,502	228,699	228,699	58,599	48,895
\$10,000 under \$15,000	68,752	815,902	65,902	767,607	252,165	252,165	67,607	58,817	59,876	1,039,398	58,125	960,332	242,387	242,387	59,085	95,543
\$15,000 under \$20,000	96,859	2,919,379	91,196	2,394,430	381,665	376,679	95,960	487,224	92,537	2,842,059	87,551	2,310,753	373,996	369,620	91,664	456,176
\$20,000 or more																

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns					Joint returns of husbands and wives											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount				Number of returns	Amount			Number of returns	Amount
Vermont																	
Total .....	190,449	2,135,043	168,430	1,699,962	534,150	498,040	123,840	238,650	116,493	1,637,550	103,541	1,321,685	417,451	393,880	83,946	188,592	**
Under \$2,000 .....	20,436	13,111	17,385	18,684	61,496	55,491	494	36	12,113	5,775	10,800	13,472	46,862	45,688	—	—	—
\$2,000 under \$4,000 .....	28,382	76,665	25,550	67,479	38,019	33,536	776	47	2,940	9,670	1,824	9,805	7,501	7,501	—	—	—
\$4,000 under \$6,000 .....	15,067	71,911	11,427	50,106	46,816	42,631	3,488	9,710	10,645	18,615	8,374	35,619	40,718	37,717	**02	**27	—
\$6,000 under \$8,000 .....	33,888	245,445	29,555	194,303	96,685	84,980	28,784	9,570	16,059	43,452	13,202	73,637	55,961	46,224	10,955	1,667	—
\$8,000 under \$10,000 .....	6,359	37,768	4,921	36,793	13,866	12,415	3,740	3,795	3,740	37,950	3,344	26,916	10,167	9,700	3,402	1,680	—
\$10,000 under \$12,000 .....	16,959	150,122	16,422	165,422	50,122	48,623	16,555	14,705	11,452	127,740	11,004	117,793	42,462	41,628	11,308	7,823	—
\$12,000 under \$14,000 .....	9,863	123,970	9,866	108,366	28,408	28,076	8,723	8,723	7,017	90,498	6,984	75,608	23,741	23,409	6,057	6,063	—
\$14,000 under \$16,000 .....	16,542	148,708	14,869	207,346	47,518	45,353	16,041	25,697	13,353	202,254	12,913	171,614	42,335	40,503	13,185	19,745	—
\$16,000 under \$18,000 .....	8,855	149,574	8,243	123,938	27,389	26,369	8,815	17,057	7,289	123,397	7,028	105,538	25,657	24,803	7,249	12,622	—
\$18,000 under \$20,000 .....	8,850	188,521	8,497	155,532	27,007	26,521	20,848	7,919	7,614	143,923	7,614	143,923	25,074	24,588	7,823	18,479	—
\$20,000 under \$25,000 .....	12,020	268,368	11,341	231,772	46,428	45,531	11,977	11,433	11,433	225,072	10,834	224,927	45,437	44,944	11,330	31,535	—
\$25,000 under \$30,000 .....	5,942	182,073	5,709	127,345	22,573	21,703	24,483	5,941	5,583	151,841	5,582	118,551	22,171	21,301	5,582	22,174	—
\$30,000 under \$50,000 .....	5,789	219,027	4,727	146,104	20,947	20,361	5,634	38,231	5,315	201,263	4,479	142,377	20,040	19,608	34,241	34,241	—
\$50,000 under \$100,000 .....	1,707	111,310	1,342	55,250	6,080	5,736	1,706	26,426	1,432	93,438	1,154	52,281	5,628	5,408	1,431	22,135	—
\$100,000 under \$200,000 .....	197	24,589	128	8,973	688	620	196	21,774	118	8,450	68	8,450	591	591	175	7,260	—
\$200,000 under \$500,000 .....	33	9,515	20	2,489	108	94	33	8,810	27	7,852	17	2,477	97	97	27	3,143	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary .....	58,710	132,583	51,352	121,988	134,723	121,034	343	343	23,761	53,089	20,057	54,632	91,139	84,192	—	—	—
Under \$5,000 .....	45,422	332,318	37,486	245,377	122,159	108,019	37,211	14,224	21,736	138,218	17,487	103,516	73,022	62,818	—	—	—
\$5,000 under \$10,000 .....	34,372	423,530	34,657	384,213	99,279	96,283	32,934	37,170	23,797	255,932	22,210	255,932	82,296	80,298	—	—	—
\$10,000 under \$15,000 .....	26,257	451,729	24,558	396,451	81,165	78,659	33,984	31,786	23,233	399,967	21,833	399,967	76,973	74,633	—	—	—
\$15,000 under \$20,000 .....	25,688	794,882	22,267	571,933	96,824	94,045	135,127	135,127	23,966	731,239	21,954	549,062	94,021	91,939	—	—	—
Virginia																	
Total .....	2,070,877	28,358,166	1,913,406	24,634,975	4,999,371	4,823,988	1,590,324	3,833,459	1,025,108	20,818,372	952,408	18,206,127	3,550,682	3,446,833	920,493	2,971,146	—
Under \$2,000 .....	203,835	138,965	181,518	244,536	227,751	225,108	1,109	1,109	8,226	60,252	3,028	22,189	26,465	25,664	103	1,109	—
\$2,000 under \$4,000 .....	205,596	580,850	190,603	519,137	296,104	280,909	45,291	3,812	21,138	67,586	18,533	90,906	63,684	57,320	—	—	—
\$4,000 under \$6,000 .....	170,454	858,749	131,028	644,401	317,316	275,715	106,186	28,630	34,043	174,136	18,110	90,976	107,940	87,405	—	—	—
\$6,000 under \$8,000 .....	210,340	1,478,580	198,207	1,377,789	378,183	351,946	181,707	99,288	45,256	292,823	39,885	292,823	148,831	139,821	—	—	—
\$8,000 under \$10,000 .....	228,615	2,060,593	215,376	1,821,569	568,677	552,529	210,492	149,569	103,197	926,219	95,844	879,933	362,092	354,774	—	—	—
\$10,000 under \$12,000 .....	144,158	1,579,976	126,869	1,383,827	375,269	357,920	134,479	134,479	83,274	915,490	72,742	797,679	291,712	278,036	—	—	—
\$12,000 under \$14,000 .....	125,396	1,619,670	121,301	1,497,375	304,379	299,732	173,027	173,027	55,341	718,421	53,232	672,835	193,778	189,131	—	—	—
\$14,000 under \$16,000 .....	122,818	1,833,464	119,401	1,667,950	348,675	342,227	122,409	122,409	88,620	1,484,250	80,461	1,150,939	284,215	267,767	—	—	—
\$16,000 under \$18,000 .....	101,825	1,728,212	98,860	1,613,322	323,841	318,946	100,671	100,671	88,190	1,494,660	85,225	1,395,339	306,862	301,967	—	—	—
\$18,000 under \$20,000 .....	105,785	2,014,170	101,548	1,869,859	330,328	320,235	105,133	105,133	87,912	1,672,212	85,881	1,551,119	295,235	288,547	—	—	—
\$20,000 under \$25,000 .....	161,854	3,583,557	152,887	3,221,068	539,263	528,948	161,535	161,535	140,133	3,121,032	135,061	2,886,445	495,379	488,249	—	—	—
\$25,000 under \$30,000 .....	119,015	3,286,780	115,205	2,961,462	401,350	394,440	118,896	118,896	113,819	3,141,453	111,939	2,875,625	392,066	387,641	—	—	—
\$30,000 under \$50,000 .....	139,759	5,075,504	133,255	4,425,274	475,235	467,134	139,452	139,452	131,527	4,770,553	126,094	4,176,469	462,777	455,154	—	—	—
\$50,000 under \$100,000 .....	26,776	1,710,858	23,291	1,099,646	95,149	91,246	433,028	26,771	25,052	1,536,890	92,111	1,067,509	14,111	13,440	—	—	—
\$100,000 under \$200,000 .....	4,042	519,708	3,404	260,577	14,814	14,116	185,393	4,042	3,648	467,883	3,127	243,952	14,038	13,440	—	—	—
\$200,000 under \$500,000 .....	707	71,425	572	71,425	2,663	2,470	81,487	707	647	76,632	547	67,832	2,533	2,365	—	—	—
\$500,000 under \$1,000,000 .....	76	49,796	62	11,619	268	234	76	76	64	11,350	56	11,350	242	215	—	—	—
\$1,000,000 or more .....	26	46,757	19	4,159	86	73	26	26	21	34,134	18	2,486	72	62	—	—	—
All returns, summary .....	489,918	1,083,971	429,313	1,004,302	677,664	630,938	96,262	14,253	42,120	65,936	26,735	95,536	137,767	116,032	—	—	—
Under \$5,000 .....	528,822	4,033,767	380,419	3,663,139	1,110,367	1,055,269	447,517	266,163	169,740	1,332,927	148,683	1,241,181	371,445	348,532	—	—	—
\$5,000 under \$10,000 .....	320,201	3,675,621	309,927	3,167,821	865,064	836,974	331,070	247,368	217,012	3,801,060	211,727	3,009,081	635,380	612,386	—	—	—
\$10,000 under \$15,000 .....	285,781	4,693,316	258,032	4,296,661	1,177,428	1,108,823	263,970	240,398	217,012	4,403,398	211,727	3,558,690	746,422	733,162	—	—	—
\$15,000 under \$20,000 .....	422,055	14,464,937	426,695	12,055,251	1,526,846	1,496,861	451,505	2,605,574	414,911	13,350,434	399,487	11,301,668	1,439,646	1,436,101	—	—	—
\$20,000 or more .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
<b>Washington</b>																
<b>Total</b>	1,565,139	21,838,748	1,418,156	18,125,956	3,855,836	3,871,057	1,195,131	3,091,311	627,576	16,850,413	759,953	14,033,179	2,935,373	2,811,938	723,970	2,526,091
Under \$2,000	169,963	43,906	158,374	209,634	204,902	202,872	*515	*1,255	12,387	—92,057	6,845	84,623	38,111	36,486	514	*1,245
\$2,000 under \$4,000	196,718	591,448	178,680	540,281	305,426	278,869	65,811	35,506	35,588	103,966	28,020	81,860	135,195	114,771	18,771	15,771
\$4,000 under \$6,000	132,391	760,824	112,663	628,426	223,028	187,297	98,375	25,599	21,984	111,138	14,009	59,025	79,334	58,295	9,913	*157
\$6,000 under \$8,000	128,789	900,959	112,159	741,213	254,344	217,917	111,708	50,265	38,010	284,811	32,269	207,705	124,698	102,961	20,929	41,118
\$8,000 under \$10,000	94,330	875,138	81,116	755,735	215,649	199,540	88,012	66,409	38,666	365,438	33,673	309,330	136,295	136,062	33,348	12,604
\$10,000 under \$12,000	87,424	973,805	74,704	795,280	232,505	219,368	85,051	79,160	59,722	666,857	55,752	591,139	134,465	187,691	57,349	42,571
\$12,000 under \$14,000	106,372	1,379,119	92,104	1,091,047	272,733	260,008	102,077	136,813	58,058	759,065	50,949	574,716	202,043	193,293	53,763	53,824
\$14,000 under \$16,000	85,036	1,266,659	79,921	1,153,748	285,147	281,705	82,288	126,075	59,804	889,662	55,193	790,062	247,219	243,777	57,056	70,334
\$16,000 under \$18,000	87,728	1,488,131	81,843	1,367,190	244,783	236,473	87,082	172,208	59,219	1,013,230	58,320	963,265	204,641	199,655	58,583	106,249
\$18,000 under \$20,000	95,145	1,813,114	91,153	1,639,910	290,927	284,409	95,128	231,014	80,819	1,540,836	79,008	1,412,233	272,763	268,164	80,802	182,928
\$20,000 under \$25,000	162,857	3,612,534	155,730	3,268,865	550,135	544,878	161,387	467,352	153,894	3,419,772	150,245	3,146,020	531,265	529,185	152,490	433,108
\$25,000 under \$30,000	93,204	2,352,540	88,826	2,224,101	333,355	327,854	93,181	384,304	89,537	2,437,612	85,652	2,157,458	327,115	321,614	89,514	365,269
\$30,000 under \$50,000	99,566	3,608,079	90,548	2,807,568	348,907	341,014	99,019	673,303	94,901	3,433,312	87,981	2,730,338	341,131	333,814	94,830	636,176
\$50,000 under \$100,000	21,344	1,757,893	17,222	1,555,503	78,298	74,013	21,211	76,633	20,055	1,600,678	18,107	1,492,347	76,027	72,480	19,322	353,568
\$100,000 under \$200,000	3,535	460,920	2,513	380,837	13,192	11,992	3,350	171,827	3,336	436,432	2,395	177,983	12,764	11,614	3,331	161,478
\$200,000 under \$500,000	667	190,197	543	74,508	2,282	2,037	666	87,533	564	156,596	482	68,560	2,091	1,899	564	71,670
\$500,000 under \$1,000,000	52	36,351	41	5,029	175	149	52	15,522	*62	*57,264	*53	*6,714	*216	*177	*62	*30,792
\$1,000,000 or more	16	27,220	16	2,247	58	42	18	15,522	**	**	**	**	**	**	**	**
All returns, summary	439,519	969,902	408,378	1,066,276	627,804	581,498	122,551	15,721	60,894	70,995	47,090	196,008	220,811	187,010	771	*1,359
Under \$5,000	282,672	2,112,373	233,614	1,717,575	576,635	504,997	241,870	131,312	86,921	692,100	67,726	526,535	302,822	281,565	54,933	16,765
\$5,000 under \$10,000	244,921	3,093,091	214,082	2,549,852	691,842	662,796	238,018	282,818	155,319	1,971,192	140,399	1,633,271	557,801	538,892	146,416	136,625
\$10,000 under \$15,000	216,794	3,827,737	205,633	3,497,324	634,253	619,168	215,618	462,452	162,303	2,896,458	158,823	2,698,144	563,530	553,898	161,317	319,280
\$15,000 under \$20,000	381,243	11,835,644	355,439	9,294,928	1,326,302	1,302,598	379,074	2,199,008	362,339	11,237,668	342,915	8,979,220	1,290,899	1,270,783	360,713	2,052,061
<b>West Virginia</b>																
<b>Total</b>	644,767	8,210,069	588,642	7,093,076	1,608,769	1,552,376	474,100	1,123,461	378,300	6,520,686	345,345	5,824,088	1,275,255	1,237,434	329,506	926,839
Under \$2,000	69,611	41,747	63,033	74,102	92,786	91,984	*14	*43	14,116	4,041	11,706	33,024	36,891	36,489	*14	*43
\$2,000 under \$4,000	85,581	235,535	72,541	186,281	123,516	106,452	*6,946	*427	17,236	56,993	*9,718	*29,662	44,920	36,799	—	—
\$4,000 under \$6,000	34,112	170,888	28,581	137,358	56,978	51,384	*23,854	*5,304	10,945	53,390	*7,745	*32,553	27,820	24,223	*4,948	*158
\$6,000 under \$8,000	52,965	370,739	45,502	296,689	94,014	88,023	22,151	18,476	18,476	135,328	45,506	*103,364	45,506	43,508	16,072	4,454
\$8,000 under \$10,000	62,359	577,395	57,579	503,704	156,993	149,005	54,919	38,189	32,825	287,122	28,045	238,419	108,621	100,633	25,385	11,564
\$10,000 under \$12,000	46,965	516,005	39,913	420,412	125,749	120,959	44,976	43,136	28,861	315,933	25,786	264,165	101,502	99,205	27,703	19,348
\$12,000 under \$14,000	47,387	610,054	43,235	537,568	138,630	132,159	47,060	59,095	32,931	424,202	29,610	365,224	120,019	113,548	32,604	32,686
\$14,000 under \$16,000	53,529	793,889	52,445	759,756	177,296	176,132	53,529	82,008	45,090	698,805	44,006	639,023	166,655	165,491	45,090	82,191
\$16,000 under \$18,000	47,845	812,532	47,673	793,704	182,864	182,238	47,845	92,777	43,467	740,513	43,295	732,229	156,608	155,963	43,457	80,675
\$18,000 under \$20,000	26,850	505,617	25,264	471,145	83,072	81,542	26,850	65,772	23,757	445,019	22,796	418,323	78,102	77,197	23,757	54,280
\$20,000 under \$25,000	57,458	1,260,807	53,978	1,192,413	187,921	187,050	57,388	183,823	53,727	1,197,571	53,477	1,115,096	183,770	182,899	53,667	166,538
\$25,000 under \$50,000	28,727	783,285	27,153	723,274	99,828	99,828	28,717	128,232	26,524	724,427	25,969	689,307	97,205	97,205	26,521	115,733
\$50,000 under \$100,000	24,083	863,330	22,930	703,672	83,303	81,764	24,080	173,065	23,546	846,225	22,515	692,293	82,645	81,106	23,543	169,019
\$100,000 under \$200,000	5,717	1,018,976	4,467	181,216	19,898	18,339	5,663	112,425	5,297	364,666	4,230	175,124	19,251	17,821	5,243	102,769
\$200,000 under \$500,000	1,322	174,400	1,120	80,035	4,893	4,587	1,322	65,652	1,238	163,351	1,043	72,403	4,739	4,433	1,238	61,210
\$500,000 under \$1,000,000	244	68,528	195	20,557	916	815	244	31,844	229	64,050	186	19,029	886	791	229	29,842
\$1,000,000 or more	34	21,538	25	4,184	110	94	34	11,863	27	17,143	8	3,536	94	83	27	9,613
All returns, summary	172,850	357,328	149,865	320,413	246,694	236,021	16,857	2,716	36,949	85,378	23,821	67,771	98,135	86,815	*14	*43
Under \$5,000	131,768	1,018,976	115,371	879,722	277,693	269,434	119,527	64,397	58,649	451,496	48,811	399,252	165,622	154,807	46,405	16,177
\$5,000 under \$10,000	127,426	1,603,212	115,308	1,406,658	371,525	359,434	125,708	150,788	89,552	1,140,756	82,443	1,005,759	323,027	313,429	89,067	88,649
\$10,000 under \$15,000	95,151	1,635,085	93,222	1,574,927	316,086	313,597	95,141	191,000	84,554	1,453,715	83,250	1,312,713	299,659	297,985	84,544	160,691
\$15,000 under \$20,000	117,593	3,595,466	112,876	2,907,357	366,891	362,497	117,466	713,659	110,596	3,389,340	107,220	2,769,663	398,612	394,358	110,476	661,279

Footnotes at end of table



**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Salaries and wages			Total income tax		Number of exemptions other than age or blindness	Number of returns	Adjusted gross income less deficit			Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
	Number of returns	Adjusted gross income less deficit	Amount	Number of exemptions	Number			Amount	Number of returns	Adjusted gross income less deficit	Amount	Number of returns			Amount	Number of returns
Wisconsin																
Total	1,863,850	23,781,266	1,644,251	20,147,173	4,712,136	4,429,589	1,322,302	3,067,489	1,002,214	18,178,453	882,414	15,248,146	3,611,287	3,414,160	813,276	2,412,289
Under \$2,000	262,096	50,526	213,136	253,598	376,228	343,166	119	622	39,243	-77,648	19,439	58,175	135,097	111,830	19	622
\$2,000 under \$4,000	190,364	587,149	148,252	452,787	327,211	263,001	38,324	2,288	36,954	114,031	11,698	27,405	145,259	95,320	56	111
\$4,000 under \$6,000	181,157	897,483	136,439	640,552	350,119	290,454	112,321	28,043	54,222	277,926	32,765	37,689	183,782	148,116	56	471
\$6,000 under \$8,000	154,697	1,062,680	124,745	813,263	347,233	308,707	121,398	54,189	63,225	437,588	46,749	305,751	224,765	200,940	47	1,750
\$8,000 under \$10,000	110,824	996,521	102,061	830,657	268,120	249,052	102,174	68,888	51,641	468,123	46,873	369,129	179,532	169,286	42,991	17,500
\$10,000 under \$12,000	130,525	1,442,817	124,292	1,309,294	312,482	301,743	128,018	130,833	74,803	825,822	70,958	715,230	244,827	236,077	72,296	52,900
\$12,000 under \$14,000	118,635	1,538,988	107,358	1,294,503	336,008	313,322	116,460	147,546	67,743	880,266	59,112	716,528	258,087	246,036	65,598	62,389
\$14,000 under \$16,000	96,937	1,452,805	90,682	1,268,328	287,554	281,833	94,428	151,696	70,416	1,057,132	67,950	941,294	241,009	238,944	67,907	93,357
\$16,000 under \$18,000	138,574	2,355,245	133,367	2,105,138	387,923	377,516	136,902	283,455	98,718	1,883,297	93,970	1,435,888	330,102	319,954	97,046	177,829
\$18,000 under \$20,000	91,014	1,729,795	89,716	1,554,451	309,270	304,901	89,411	208,458	77,031	1,463,494	75,733	1,315,945	288,370	284,001	75,428	161,088
\$20,000 under \$25,000	180,302	4,177,323	184,716	3,763,032	648,812	641,043	184,478	546,960	174,069	3,859,669	170,980	3,526,257	629,145	625,217	170,245	484,221
\$25,000 under \$30,000	95,069	2,575,352	91,858	2,260,968	374,537	369,759	93,228	353,862	93,490	2,535,003	90,264	2,239,427	371,344	366,566	91,629	345,399
\$30,000 under \$50,000	81,750	2,917,971	76,485	2,379,990	296,360	291,727	81,317	507,991	78,701	2,808,361	73,473	2,299,429	290,981	286,832	78,268	481,754
\$50,000 under \$100,000	19,297	1,283,809	16,915	826,769	74,240	70,714	19,236	324,517	17,706	1,173,692	15,928	793,524	71,547	68,782	293,260	157,270
\$100,000 under \$200,000	3,868	503,707	3,381	292,809	15,312	14,160	3,868	168,381	3,584	468,271	3,297	287,155	14,836	13,859	3,584	157,270
\$200,000 under \$500,000	655	76,382	596	91,742	2,501	2,274	654	68,096	604	162,362	559	89,361	2,397	2,215	604	62,512
\$500,000 under \$1,000,000	57	36,530	45	8,127	194	170	57	15,735	**54	**41,064	**46	**8,547	**207	**185	**54	**17,457
\$1,000,000 or more	9	16,173	7	1,164	32	27	9	6,331	**	**	**	**	**	**	**	**
All returns, summary	554,426	1,076,188	429,782	1,008,582	881,507	752,457	107,567	15,328	99,245	142,402	40,478	123,334	358,448	274,047	19	622
Under \$5,000	249,712	2,498,180	254,851	1,981,276	781,404	701,922	286,689	138,702	146,050	1,077,616	119,686	774,816	509,987	451,445	172,983	222,290
\$5,000 under \$10,000	394,293	3,708,387	278,087	3,219,329	791,955	760,456	292,102	352,687	177,828	2,271,990	167,574	1,776,574	623,154	600,288	157,863	157,863
\$10,000 under \$15,000	279,392	4,312,385	267,507	4,312,385	841,302	828,859	273,117	569,301	210,883	3,892,021	203,924	3,248,311	739,241	724,724	207,608	389,182
\$15,000 under \$20,000	389,027	11,687,247	374,003	9,624,601	1,409,988	1,389,874	382,847	1,991,472	368,208	11,048,422	-354,547	9,225,111	1,380,457	1,363,656	362,029	1,841,872
\$20,000 or more																
Wyoming																
Total	174,544	2,379,720	158,060	1,941,258	454,774	436,335	122,353	351,334	102,343	1,897,912	91,945	1,528,441	374,350	358,782	80,963	287,624
Under \$2,000	24,115	-17,120	20,718	31,930	31,404	30,535	30	195	2,853	-35,723	1,240	6,818	9,238	9,038	**30	**98
\$2,000 under \$4,000	16,210	47,814	14,712	44,886	37,615	37,415	2,274	203	5,749	13,608	5,538	17,962	26,660	26,460	**	**
\$4,000 under \$6,000	11,329	56,780	9,906	51,608	25,744	24,158	6,050	1,880	4,003	19,465	3,893	19,593	16,947	16,055	**83	**2
\$6,000 under \$8,000	22,647	155,086	20,705	135,678	44,856	41,015	15,934	8,409	9,928	68,456	8,186	54,813	31,643	27,802	3,215	5,560
\$8,000 under \$10,000	6,622	58,970	5,073	39,388	15,465	13,092	6,188	3,269	4,300	38,308	3,493	26,253	12,995	10,722	3,666	1,532
\$10,000 under \$12,000	10,250	112,423	9,643	97,023	28,524	24,863	9,550	9,475	6,256	69,530	6,559	60,118	21,544	20,547	5,566	4,100
\$12,000 under \$14,000	10,722	138,443	9,495	121,514	28,427	27,016	10,582	13,918	6,157	79,914	5,013	65,313	23,779	22,368	6,017	5,448
\$14,000 under \$16,000	10,883	162,305	10,126	144,939	27,453	25,987	10,882	19,311	6,136	92,195	5,754	83,210	21,373	20,409	6,135	8,390
\$16,000 under \$18,000	10,233	173,514	9,969	153,961	37,542	36,540	9,898	18,160	9,087	153,929	8,871	135,635	36,300	35,298	8,752	14,900
\$18,000 under \$20,000	11,182	212,053	10,628	194,504	34,948	33,906	10,973	26,447	9,391	177,961	8,886	163,190	32,322	31,280	9,183	15,824
\$20,000 under \$25,000	17,190	382,984	16,710	340,651	60,203	59,186	17,047	35,679	10,381	355,679	15,671	319,374	57,959	57,125	15,824	45,605
\$25,000 under \$30,000	10,462	287,468	9,610	249,341	38,290	37,581	10,329	42,969	10,381	285,151	9,570	248,864	38,207	37,498	10,248	42,450
\$30,000 under \$50,000	9,853	351,856	8,751	255,166	35,781	35,197	9,799	66,206	9,532	341,421	8,470	250,106	35,301	34,717	9,479	63,502
\$50,000 under \$100,000	2,250	148,428	1,612	59,383	8,425	7,952	2,225	42,525	2,050	137,089	1,516	56,969	8,048	7,648	2,025	38,377
\$100,000 under \$200,000	460	64,473	320	15,454	1,609	1,451	456	23,440	424	55,730	309	15,024	1,542	1,402	421	21,350
\$200,000 under \$500,000	118	9,090	72	4,246	425	380	118	17,225	68	7,938	68	4,025	394	357	104	14,793
\$500,000 under \$1,000,000	15	9,396	**10	**	57	55	15	4,795	12	7,938	**	**	52	50	12	3,820
\$1,000,000 or more	3	3,417	**	**	6	6	3	2,021	3	3,417	**	**	6	6	3	2,021
All returns, summary	44,450	49,243	38,398	91,872	81,706	79,251	3,046	588	11,203	-4,119	9,152	36,985	46,367	45,075	30	188
Under \$5,000	38,473	252,228	32,716	211,817	73,378	66,964	27,430	13,367	15,630	112,233	12,998	88,454	51,116	45,002	7,164	2,085
\$5,000 under \$10,000	27,252	341,791	25,210	304,214	70,046	66,558	26,412	34,120	15,674	196,863	17,376	137,386	56,724	53,901	14,834	13,627
\$10,000 under \$15,000	28,018	458,946	24,651	407,727	84,848	81,754	25,473	53,212	21,363	376,746	20,427	337,080	76,594	73,601	20,819	39,597
\$15,000 under \$20,000	40,351	1,273,512	37,095	925,627	144,796	141,808	39,992	250,048	38,473	1,216,269	35,612	895,537	141,549	138,803	38,116	232,118
\$20,000 or more																

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
<b>APO/FPO<sup>1</sup></b>																
<b>Total</b>	252,020	2,153,733	251,687	2,149,335	615,060	615,060	208,914	172,040	131,201	1,510,866	1,522,342	468,310	468,310	111,163	124,563	—
Under \$2,000	8,000	12,313	8,000	12,313	13,856	13,856	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	25,035	76,540	25,035	76,540	35,047	35,047	4,961	3,777	5,006	17,896	17,896	15,018	15,018	—	—	—
\$4,000 under \$6,000	69,280	360,099	69,280	360,099	87,257	87,257	28,544	19,913	5,013	28,544	28,544	20,552	20,552	—	—	—
\$6,000 under \$8,000	52,236	386,562	52,236	386,562	126,917	126,917	42,217	14,479	28,355	206,390	206,390	100,098	100,098	18,336	1,337	—
\$8,000 under \$10,000	42,479	385,465	42,479	385,465	162,204	162,204	42,479	10,196	42,146	362,304	362,304	161,538	161,538	42,146	10,130	—
\$10,000 under \$12,000	8,808	95,396	8,808	95,165	28,248	28,248	8,808	7,522	17,161	75,161	74,730	24,260	24,260	6,814	4,848	—
\$12,000 under \$14,000	16,272	213,856	16,272	208,526	51,735	51,735	16,272	18,328	16,272	213,856	208,526	51,735	51,735	16,272	18,328	—
\$14,000 under \$16,000	6,245	93,141	6,245	97,432	18,404	18,404	6,245	9,548	6,245	93,141	97,432	18,404	18,404	6,245	9,548	—
\$16,000 under \$18,000	6,891	118,747	6,891	103,386	33,062	33,062	6,891	10,563	5,195	88,372	96,590	19,094	19,094	5,195	7,156	—
\$18,000 under \$20,000	2,301	42,986	2,301	42,555	10,241	10,241	2,301	4,893	2,301	42,986	42,555	10,241	10,241	2,301	4,893	—
\$20,000 under \$25,000	8,719	198,058	8,719	211,417	26,935	26,935	8,719	29,967	8,719	198,058	211,417	26,935	26,935	8,719	20,967	—
\$25,000 under \$30,000	734	19,948	734	21,556	1,966	1,966	734	3,502	734	19,948	21,556	1,966	1,966	734	3,502	—
\$30,000 under \$50,000	4,549	161,901	4,549	151,184	17,540	17,540	4,549	33,505	4,048	145,966	135,539	17,039	17,039	4,048	29,223	—
\$50,000 under \$100,000	471	26,739	471	23,425	1,648	1,648	471	9,248	353	18,263	18,002	1,530	1,530	353	5,633	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>All returns, summary</b>																
Under \$5,000	55,937	196,996	55,937	211,089	74,743	74,743	27,863	5,973	5,006	17,896	17,896	15,018	15,018	—	—	—
\$5,000 under \$10,000	141,083	985,764	140,760	983,530	350,538	350,538	126,061	38,992	75,514	597,237	599,039	281,688	281,688	60,482	11,466	—
\$10,000 under \$15,000	362,339	2,674,747	362,339	2,674,747	87,317	87,317	341,905	31,633	26,753	340,331	340,331	83,328	83,328	26,753	28,959	—
\$15,000 under \$20,000	111,770	201,987	111,770	186,159	54,373	54,373	11,770	19,220	10,074	171,611	178,862	40,805	40,805	10,074	16,813	—
\$20,000 or more	14,473	406,647	14,473	407,582	48,089	48,089	14,473	76,222	13,854	382,236	386,514	47,470	47,470	13,854	88,325	—
<b>Puerto Rico</b>																
<b>Total</b>	26,659	194,164	16,188	165,675	92,942	92,939	7,802	5,259	17,777	173,152	156,012	71,744	71,744	5,435	5,115	—
Under \$2,000	6,322	4,799	4,353	4,170	13,133	13,133	—	—	4,353	4,632	3,123	11,160	11,160	—	—	—
\$2,000 under \$4,000	10,825	34,505	2,367	8,616	32,917	32,917	2,367	1,144	3,912	13,661	—	13,682	13,682	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	2,436	26,152	2,436	27,580	14,616	14,616	1,218	496	2,436	26,152	27,580	14,616	14,616	1,218	496	—
\$12,000 under \$14,000	1,219	15,391	1,219	15,391	3,657	3,657	1,219	1,317	1,219	15,391	15,391	3,657	3,657	1,219	1,317	—
\$14,000 under \$16,000	2,484	36,654	2,484	37,677	11,202	11,202	1,851	1,482	2,484	36,654	37,677	11,202	11,202	1,851	1,482	—
\$16,000 under \$18,000	632	10,431	632	10,431	2,528	2,528	632	632	632	10,431	10,431	2,528	2,528	632	—	—
\$18,000 under \$20,000	1,264	23,549	1,264	23,549	8,216	8,216	1,264	997	1,264	23,549	23,549	8,216	8,216	997	997	—
\$20,000 under \$25,000	1,027	21,331	1,027	21,816	4,106	4,106	1,027	50	1,027	21,331	21,816	4,106	4,106	1,027	50	—
\$25,000 under \$30,000	23	576	23	750	92	92	23	23	23	576	750	92	92	23	50	—
\$30,000 under \$50,000	330	11,170	330	11,667	2,220	2,220	330	284	330	11,170	11,667	2,220	2,220	330	284	—
\$50,000 under \$100,000	89	6,715	45	2,532	222	222	89	89	89	6,715	2,532	222	222	89	284	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	8	2,090	8	1,496	33	33	8	491	8	2,090	1,496	33	33	8	491	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>All returns, summary</b>																
Under \$5,000	17,147	39,005	6,720	12,786	46,050	46,050	2,367	1,144	8,265	18,292	3,123	24,852	24,852	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	4,873	58,642	4,873	60,071	23,145	23,145	3,655	3,262	4,873	58,642	60,071	23,145	23,145	3,655	3,262	—
\$15,000 under \$20,000	3,162	53,735	3,162	54,558	17,074	17,074	633	32	3,162	53,735	54,558	17,074	17,074	633	32	—
\$20,000 or more	1,477	42,483	1,433	38,261	6,673	6,673	1,147	1,821	1,477	42,483	38,261	6,673	6,673	1,147	1,821	—

Footnotes at end of table



**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns												
	Adjusted gross income less deficit			Salaries and wages		Total income tax		Number of exemptions other than age or blindness		Adjusted gross income less deficit		Salaries and wages	
	(1)	(2)	(3)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>U. S. Citizens Abroad<sup>2</sup></b>													
Total	146,322	1,967,359	81,809	354,862	1,554,183	76,793	249,630	56,402	1,330,816	42,873	1,166,924	208,688	203,509
Under \$2,000	40,289	513,515	11,367	68,370	285,933	2,853	101	8,978	1,330,816	42,873	1,166,924	208,688	203,509
\$2,000 under \$4,000	18,326	55,394	9,058	28,019	122,247	2,853	101	3,149	1,330,816	42,873	1,166,924	208,688	203,509
\$4,000 under \$6,000	9,566	48,074	3,352	13,805	60,074	2,853	101	1,715	1,330,816	42,873	1,166,924	208,688	203,509
\$6,000 under \$8,000	1,498	99,295	5,778	27,467	143,292	2,853	101	2,326	1,330,816	42,873	1,166,924	208,688	203,509
\$8,000 under \$10,000	5,327	43,553	4,603	11,736	47,067	2,853	101	2,478	1,330,816	42,873	1,166,924	208,688	203,509
\$10,000 under \$12,000	5,265	57,550	3,510	7,020	41,671	2,853	101	2,478	1,330,816	42,873	1,166,924	208,688	203,509
\$12,000 under \$14,000	3,846	49,825	2,091	24,404	124,404	2,853	101	2,056	1,330,816	42,873	1,166,924	208,688	203,509
\$14,000 under \$16,000	11,818	176,175	8,538	34,812	123,616	2,853	101	7,225	1,330,816	42,873	1,166,924	208,688	203,509
\$16,000 under \$18,000	3,232	56,355	3,232	11,029	55,648	2,853	101	3,204	1,330,816	42,873	1,166,924	208,688	203,509
\$18,000 under \$20,000	5,319	100,622	5,319	14,933	96,777	2,853	101	3,063	1,330,816	42,873	1,166,924	208,688	203,509
\$20,000 under \$25,000	7,195	162,420	6,957	22,231	152,313	2,853	101	4,952	1,330,816	42,873	1,166,924	208,688	203,509
\$25,000 under \$30,000	2,956	83,200	1,440	16,439	44,672	2,853	101	973	1,330,816	42,873	1,166,924	208,688	203,509
\$30,000 under \$50,000	11,648	450,979	10,411	46,787	414,450	10,225	53,236	10,763	419,891	9,541	380,375	45,426	45,256
\$50,000 under \$100,000	5,376	362,943	4,967	31,631	316,311	5,138	59,218	4,416	298,945	4,126	281,009	16,532	16,060
\$100,000 under \$200,000	1,040	129,420	991	10,953	102,953	1,985	25,018	883	91,111	3,361	91,111	3,267	3,267
\$200,000 under \$500,000	196	53,577	178	677	37,202	185	10,440	172	46,666	9	2,088	616	600
\$500,000 under \$1,000,000	20	13,095	13	59	2,680	20	4,250	**19	**17,504	4	3,959	44	44
\$1,000,000 or more	5	17,747	4	24	3,959	5	9,692	**	**	4	3,959	18	17
All returns, summary													
Under \$5,000	61,920	74,907	20,847	117,635	32,307	2,887	112	12,549	13,258	3,700	3,368	36,931	34,083
\$5,000 under \$10,000	26,496	178,543	13,311	60,734	105,240	22,539	9,774	6,123	40,105	4,764	35,916	22,857	22,857
\$10,000 under \$15,000	14,375	182,784	10,865	37,789	140,198	12,620	12,053	7,320	100,277	7,320	98,039	28,979	28,979
\$15,000 under \$20,000	15,105	257,743	11,825	39,717	201,918	12,038	22,175	8,228	143,498	6,479	115,443	29,354	27,822
\$20,000 or more	28,436	1,273,382	24,961	98,987	1,074,519	26,709	205,516	22,182	1,033,678	20,610	914,159	90,567	89,768

<sup>2</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.

\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\*\* Returns filed from Army Post Office and Fleet Post Office addresses.

\*\*\* Returns filed from Panama Canal Zone, Virgin Islands, and abroad.

NOTE: Detail may not add to total because of rounding.



Explanations of terms are signed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, policies. Code sections cited are those in effect for 1977. Additional explanatory material on selected items can be found in sections 1 through 5.

## Accelerated Depreciation on Low-Income Rental Housing

See "Tax Preferences."

## Accelerated Depreciation on Other Real Property

See "Tax Preferences."

## Accelerated Depreciation on Personal Property Subject to a Lease

See "Tax Preferences."

## Additional Tax for Tax Preferences (the "minimum tax")

This was a 15 percent tax imposed on "tax preferences subject to tax." This tax could be reduced by:

- (1) 15 percent of any 1977 net operating loss which the taxpayer could carry to a future year (this amount then to be paid as a "deferred minimum tax" for the year to which the net operating loss was carried);
- (2) "unused" portions of the credit for the elderly, the political contributions credit, and the child care credit; the unused portion was the amount by which these credits exceeded income tax before credits reduced the general tax credit. See section 3, Tax Computation and Tax Rates, for a description of the computation of this tax.

## Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

- (1) ordinary and necessary expenses of operating a trade or business,

- (2) employee business and moving expenses,

- (3) expense deductions attributable to rents and royalties,

- (4) expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

- (5) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

- (6) exclusion of allowable "disability income" if the disability income was included in gross salary,

- (7) deductible losses from sales of capital assets and other property,

- (8) deductible half of the excess of net long-term capital gain over net short-term capital loss,

- (9) excludable portion of qualified dividends (up to \$100 per taxpayer),

- (10) business net operating loss deduction,

- (11) contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement accounts by employees or self-employed persons,

- (12) forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,

- (13) alimony payments (formerly taken as an itemized deduction), and

- (14) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election.

A deficit in adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

## Adjusted Gross Income Less Investment Interest

See "Adjusted Gross Income" and "Investment Interest."

## Adjusted Gross Income Plus Excluded Tax Preferences

See "Adjusted Gross Income" and "Tax Preferences Excluded from Adjusted Gross Income."

## Adjustments

See "Statutory Adjustments."

## Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over.

## Alimony Paid

Beginning with Tax Year 1977, this amount was reported as a statutory adjustment and taken as a reduction of gross income for payments made as alimony or separate maintenance. For 1976 and previous years, this amount was allowed as an itemized deduction from adjusted gross income and, therefore, was available only to those taxpayers who did not use the standard deduction. See also "Alimony Received."

## Alimony Received

Payments received as alimony or separate maintenance were income to the person receiving them (and a deduction to the person paying them) if the payments were:

- (1) required under the terms of a decree of divorce or separation or a written instrument incident to that decree;

- (2) paid in discharge of a legal obligation based on the marital relationship;

- (3) paid after the decree and on a periodic basis.



All Other Taxes

For purposes of this report, this amount represented the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement accounts (IRA's), and any other unspecified taxes. (Each of the above is described under separate heading.) This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the additional tax for tax preferences (minimum tax). The minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. See also "Taxable and Nontaxable Returns" and "Total Income Tax," defined below.

Alternative Computation of Tax

Income tax before credits was usually computed by applying graduated rates ranging from 0 to 70 percent to taxable income. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first \$25,000 (\$12,500 for married persons filing separately) of the taxable portion of the long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term loss was combined with the net long-term gain. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, generally the first \$25,000 (\$12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent (in effect, 25 percent of the total net gain). The tax on the amount above \$25,000 (or above \$12,500 for separate returns) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain in excess of \$25,000 (or in excess of \$12,500 for separate returns).

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular computation method. This meant that

taxable income had to exceed \$27,600 for married taxpayers filing separately, \$40,200 for single persons and heads of households, and \$55,200 for married persons filing jointly.

Taxpayers with large amounts of taxable income which included both personal service income (wages, pensions, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on this income (limiting the tax rate on personal service income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Personal Service Income."

Amortization

See "Tax Preferences."

Bad Debt Reserves

See "Tax Preferences."

Balance Due After Remittance

This amount was the difference between "tax due at time of filing" (defined below) and the remittance tendered by the taxpayer with the return.

Balance of Insurance Premiums

See "Medical and Dental Expense Deduction."

Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a non-farm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of "net operating losses" from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income--Business Income Tax Returns*.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 15, page 1 of Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of sales of capital assets and are reflected in the net capital gain and loss data. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Loss Carryover

See "Sales of Capital Assets."

Cash Contributions

See "Contributions."

Casualty and Theft Losses

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. While this deduction is shown separately in this report, it is also tabulated as a part of "total miscellaneous deductions."



Child Care Credit

This was a credit to reduce income tax, which could be claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents, spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for babysitters, nannies, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

The actual credit equalled 20 percent of the smallest of the following three amounts:

(1) total qualifying expenses, described above;

(2) income earned while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit;

(3) \$2,000 (\$4,000 if the expenses incurred were for care of two or more qualifying dependents).

The child care credit was not refundable and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive credit, and contributions to candidates credit.

Contributions Deduction

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veteran's organizations, and (c) governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital assets which had appreciated in value were subject

to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. Therefore, in addition to contributions made in 1977, the statistics also include amounts carried over from 1972-1976 that were within the current year's percentage limitations.

Contributions to Candidates Credit

See "Political Contributions."

Credit for Tax on Certain Gasoline, Fuel, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for nonhighway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) specified fuels which were either used for certain purposes other than the purpose for which they were sold, or resold during the taxable year. These taxes could be applied as a credit to reduce the income tax liability when the return was filed (with any amount in excess of the tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

Credit for the Elderly

For taxpayers under age 65, the base for the computation of the credit for the elderly was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons living apart from their spouses. The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of earned income in excess of \$1,200. The actual credit equalled 15 percent of the (reduced) base.

Amounts received from pensions or savings were not used in computing the credit for taxpayers age 65 or over. The computation base was simply \$2,500, \$3,750, or \$1,875, depending on marital status, reduced by pensions received under

the Social Security or Railroad Retirement Acts. There was also a provision which reduced or eliminated the credit for taxpayers with higher incomes. The credit was reduced, dollar-for-dollar, by one-half of the excess of adjusted gross income over \$7,500 for single persons, over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons 65 and over with adjusted gross incomes over \$12,500, married couples with incomes over \$17,500, or separated persons with incomes over \$8,750. The credit for the elderly was limited to income tax before credits minus the general tax credit.

See also section 4, Taxpayers Age 65 or Over; Credit for the Elderly, for a more complete description of and the data on the credit for the elderly.

Credit on 1978 Tax

This credit was part of the overpayment on 1977 tax which taxpayers specifically requested to be credited to their estimated tax for 1978.

Depletion

See "Tax Preferences."

Disability Income Exclusion

The disability income exclusion in effect for 1977 (formerly the "sick pay exclusion") was available only to taxpayers who retired on disability before age 65, who had not reached age 65 before the close of the taxable year, and who were totally and permanently disabled upon retirement. The maximum exclusion was figured at a weekly rate of \$100. However, if the taxpayer's adjusted gross income, before this exclusion, exceeded \$15,000, the excess reduced the amount of the exclusion dollar-for-dollar. Thus, the exclusion was eliminated entirely for taxpayers whose adjusted gross incomes exceeded \$20,200 (\$25,400 in the case of a married couple, where both spouses were eligible for the exclusion).

Prior to 1977, the "sick pay exclusion" was available to employees for periods of absence due to injury or sickness, as well as to those individuals who had retired on disability (but with no requirement for being totally and permanently disabled). The maximum exclusion was \$5,200 (\$100 per week) regardless of the size of adjusted gross income.

See also section 1, Returns Filed and Sources of Income.



Dividend Exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against their respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends and Other Distributions Received

This amount represented the sum of nontaxable distributions, capital gain distributions, and domestic and foreign dividends received. See also "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For a further explanation, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included:

(1) dividends eligible for the dividend exclusion (defined above), consisting of dividends from domestic corporations received, directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion, consisting of dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

The Tax Reduction Act of 1975 provided for an "earned income credit," available for Tax Year 1975 to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on "earned income," comprised of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment. The Tax Reform Act of 1976 subsequently continued the "earned income credit" for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit.

The maximum credit remained at 10 percent of the first \$4,000 of earned income, or \$400, and was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$4,000. Thus, at the \$8,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers who met the following five conditions were eligible to claim the earned income credit for 1977:

(1) had an adjusted gross income or earned income, whichever was larger, of less than \$8,000,

(2) maintained a household which was the principal place of abode for the taxpayer and either a child who was under 19 years of age or was a full-time student, or a dependent child who was disabled,

(3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,

(4) had a taxable year that represented a full 12 months, and

(5) filed a joint return if married.

The "earned income credit" was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See the text in section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with any employment. This deduction was

reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesmen's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received.

Also included was the beneficiaries' share of any "accumulation distribution" made in the current year by the fiduciary of a "complex trust" for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only



upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Data shown for 1977 include the number of returns showing just net income received from all estate or trusts and the number showing just the net loss from all estates or trusts. In other words, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Additional information on estate or trust income can be found for selected years in *Statistics of Income--Fiduciary Income Tax Returns*.

#### Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1977 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1976 tax liability.

#### Excess Itemized Deductions

This deduction concept, introduced by the Tax Reduction and Simplification Act of 1977, represented the amount by which total itemized deductions exceeded the zero bracket amount. See also "Total Itemized Deductions" and "Zero Bracket Amount" in this section and the text in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.

#### Excess Social Security Taxes Withheld

For 1977, if the total social security (FICA) tax withheld was greater than \$965.25 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed for each taxpayer. For 1976, the maximum amount was \$895.05.

#### Exemptions

In the computation of taxable income, a \$750 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over or blind.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$750 (\$750 or more if in category (2) below), received more than half his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, parent), or lived in the taxpayer's home as a member of the household for the whole year.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

- (1) dependents other than children who had gross income less than \$750, but filed a return to obtain a refund of tax withheld on wages,
- (2) dependent children with gross income of \$750 or more which included unearned income (dividends, interest, capital gains, and the like), and
- (3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$2,950 or more, or (b) had gross income of less than \$2,950, all of it "earned income," and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

#### Expanded Income

This amount was obtained by adding together "adjusted gross income" and "tax preferences excluded from adjusted gross income" and then subtracting "investment interest." Each of these terms is explained separately in this section. However, for a further explanation of expanded income, see "High-Income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

#### Farm Net Profit or Loss

This source was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, and (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

Additional information on farm receipts and expenditures can be found in *Statistics of Income--Business Income Tax Returns*.

#### Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the general tax credit and the credit for the elderly. Amounts in excess of this limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Additional information is available periodically from *Supplemental Report, Statistics of Income--International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns*.



Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts could deduct these penalties as an adjustment to gross income. This allowed taxpayers who used the zero bracket amount only (i.e., standard deduction) to take advantage of this reduction of income.

Form of Deduction

For purposes of this classification, returns were categorized into one of three groups: those with nonbusiness itemized deductions, those with a zero bracket amount only (known as standard deduction returns for 1976 and prior years), and those with no deductions. For a return to fall into either of the first two groups, there had to be positive adjusted gross income and in the case of the zero bracket amount only returns, adjusted gross income had to exceed the exemption amount. The reason adjusted gross income had to exceed the exemption amount was because the exemption amount was subtracted from adjusted gross income first, before the zero bracket amount; the zero bracket amount, no longer a deduction from adjusted gross income, was actually the first portion of taxable income, the amount "taxed" at the first, or zero percent, tax rate. Returns in the third group, those with neither itemized deductions nor zero bracket amount only, were either (1) deficit or "breakeven" returns, since there was no income from which to subtract any deductions, or (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.

This last classification is not entirely comparable to that used in previous years, as a result of the Tax Reduction and Simplification Act of 1977. For 1976 and previous years, only deficit and breakeven returns were excluded from classification as standard or itemized deduction returns; any amount of positive adjusted gross income enabled the return to be categorized. Returns with no deductions, on the other hand, could have been classified as either itemized, standard, or no deduction returns, depending on certain other conditions, such as marital status.

See also "Zero Bracket Amount," "Excess Itemized Deductions," and "Unused Zero Bracket Amount," in this section and the text in section 2, Deductions and Exemptions, and section 3, Tax

Computation and Tax Rates, for a further explanation of the changes instituted by the Tax Reduction and Simplification Act of 1977.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Schedule E

See "Pensions and Annuities."

General Sales Taxes

See "Taxes Paid Deduction."

General Tax Credit

This credit against income tax was available to all taxpayers with a "tax generated" (defined below). Except for married persons filing separate returns, it equalled the larger of:

(1) the personal exemption credit, equal to \$35 multiplied by the number of exemptions, including those for age and blindness beginning with 1977; or

(2) the taxable income credit, equal to 2 percent of taxable income reduced by the appropriate zero bracket amount, but never more than \$180.

Married persons filing separately, beginning with 1977, could only use the personal exemption method of computing this credit (previously they were eligible for the larger of the two credits, although the taxable income credit was limited to \$90).

The Tax Reduction and Simplification Act of 1977 required the general tax credit to be incorporated into the tax tables, thereby eliminating the need for many taxpayers to make this computation. Those taxpayers ineligible to use the tax tables, however, were still required to compute their own general tax credit.

For purposes of the statistics, the general tax credit is shown for all returns even if it was not actually computed by the taxpayer. The amount of the general tax credit was, however, limited, on a return-by-return basis, to the amount of "tax generated."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married

individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and had to actually live with the taxpayer. There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave approximately half the benefit of the joint return schedule.

Home Mortgage Interest

See "Interest Paid."

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers computed their tax using the regular tax computation methods. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instructions for Schedule G in section 8, 1977 Forms and Instructions, for definitions). "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any "earned income" (see definition



elow), up to \$15,000 (\$20,000 for an employee of a tax-exempt domestic charity), received while living abroad. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount; otherwise, they determined the amount on a prorated basis according to the number of days in their qualifying period.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country for countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the U.S. Government was not tax-exempt, nor were pensions or annuities tax-exempt if attributable to employer contributions made for services rendered outside the United States. To qualify for the exemption, the compensation had to have been received no later than the close of the tax year following the year in which the services were performed.

Beginning with Tax Year 1977, the tax computation method used for income earned abroad was different from that of previous years. Basically, the taxpayer first computed a tax on the full amount of income, including the tax-exempt amount, using either the regular, maximum, or alternative tax computation methods. The taxpayer then computed the regular tax on the tax-exempt income. The difference between these two tax figures was the tax on the non-exempt income. This procedure generally resulted in a tax which was higher than the regular tax would have been on the same amount of taxable income. In either case, if all the income were exempt, there was no tax liability. See also section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

Additional information is available periodically from the Supplemental Report, *Statistics of Income--International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns*.

#### Income Subject to Tax

For taxpayers using the regular, alternative, or maximum tax computation methods, "income sub-

ject to tax" was the same as "taxable income" (adjusted gross income less the personal exemption amount and excess itemized deductions). For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working backwards from the tax itself. For those returns with tax on partially tax-exempt income, income subject to tax was also computed by working backwards from the tax figure, but it could have been either greater than or less than the actual taxable income depending on whether the taxpayer used the maximum or alternative methods as well. See also section 3, Tax Computation and Tax Rates.

#### Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the general tax credit, credit for the elderly, investment tax credit, foreign tax credit, work incentive (WIN) credit, political contributions credit, new jobs credit, child care credit, any other credits, and, for purposes of this report, to the extent that it did not result in a negative amount, the earned income credit. The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits."

#### Income Tax Before Credits

This amount was comprised of two components: "tax generated" and "taxes from special computations." Generally, "tax generated" was the tax liability computed on current year "tax table income" or "taxable income" based on:

- (1) the regular tax, whether derived from the tax tables or tax rate schedules,
- (2) the alternative tax on net long-term capital gains,
- (3) the income averaging tax,
- (4) the maximum tax on personal service income, or,
- (5) the tax on partially tax-exempt income earned abroad.

"Taxes from special computations" (defined below) generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income" (or "tax table income").

#### Income Tax Withheld

Tax withheld included amounts deducted from salaries, wages,

tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated rates ranging from 14 to 36 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld on salaries, as reported on Form W-2, tax withheld from pensions and annuities, as reported on Form W-2P, was included in this amount. Beginning with Tax Year 1977, tax withheld on certain gambling winnings, as reported on Form W-2G, was also included (see also "Changes in Law").

#### Individual Retirement Account Adjustment

For taxable years beginning after December 31, 1974, an individual who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement arrangement (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of \$1,500 or 15 percent of the individual's "earned income" (wages, salaries, and net earnings from self-employment), could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes (defined below) were assessed in the event the taxpayer failed to comply with these limitations.

The Tax Reform Act of 1976 provided for the establishment of an IRA (separate from that of the working spouse) for a nonworking spouse, effective for 1977. The total deduction from gross income in this instance was limited to the smallest of (a) \$1,750, (b) 15 percent of the working spouse's earned income, or (c) twice the smaller amount contributed to either spouse's IRA (thus making it advantageous to contribute the same amount to each IRA).

#### Intangible Drilling Costs

See "Tax Preferences."

#### Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or



personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

See section 2, Deductions and Exemptions, for a more detailed explanation of "investment interest from Form 4952."

#### Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Taxpayers were also instructed to include so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

#### Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of "qualified investment" as provided for by the Tax Reduction Act of 1975. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. Before January 22, 1975, the credit was, in general, 7 percent.

The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were

eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax (excluding the penalty taxes on self-employed, or Keogh, plans and the special income averaging tax), reduced by the foreign tax credit and the credit for the elderly before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years.

#### Investment Interest

This was an amount computed for the statistics on high-income returns required under the Tax Reform Act of 1976. It was equal to total interest deducted (other than home mortgage interest), limited to investment income (interest received, dividends, and capital gains, to the extent included in the income being tabulated). Thus, since different amounts of investment income are included in the different income concepts used in this report, different amounts of investment interest had to be tabulated, as follows:

(1) When the income concept being tabulated was "adjusted gross income" or "adjusted gross income less investment interest," investment income equalled the sum of:

- (a) interest received,
- (b) dividends after the exclusion of up to \$100 per taxpayer,
- (c) all net short-term capital gains,
- (d) one-half of net long-term capital gains (in the case of taxpayers with long-term gains and short-term losses, one-half of the excess of long-term capital gains over short-term capital losses), and all the net long-term capital losses, limited to \$2,000 per tax return.

(2) When data on "expanded income" or "adjusted gross income plus excluded tax preferences" were tabulated, investment income equalled the sum of:

- (a) interest received,
- (b) dividends before exclusion,
- (c) all net short-term capital gains,
- (d) all net long-term capital gains, and all the net short-term and one-half net long-term capital losses, limited to \$2,000 per tax return.

#### Investment Interest From Form 4952

See "Interest Paid."

#### Itemized Deductions

See "Total Itemized Deductions."

#### Itemized Deductions Tax Preference

See "Tax Preferences."

#### Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but the exemptions of both were claimed.

#### Low-Income Allowance

See "Zero Bracket Amount."

#### Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of \$26,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicated tax as \$4,380 on the first \$23,200 plus 32 percent of the excess. The marginal rate in this case is 32 percent, and the income taxed at the marginal rate is \$2,800 (\$26,000 minus \$23,200).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax at both the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns and returns with tax from partially tax-exempt income was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

#### Marital Status

The five marital status classifications were:

- (1) joint returns of husbands and wives,
- (2) separate returns of husbands and wives,
- (3) returns of heads of households,
- (4) returns of surviving spouses, and



(5) returns of single persons or heads of households or surviving spouses.

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under separate heading.

#### Maximum and Alternative Tax Computation

See "Maximum Tax on Personal Service Income."

#### Maximum and Regular Tax Computation

See "Maximum Tax on Personal Service Income."

#### Maximum Tax on Personal Service Income

"Tax generated" was usually computed by applying to taxable income graduated tax rates ranging from 0 to 70 percent. However, taxpayers with large amounts of "personal service income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was done by splitting taxable income into "personal service" and "other" taxable income. To earned taxable income the regular rates starting with 0 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate of 50 percent was applied instead. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation.

"Personal service income" was gross income from salaries, wages, professional fees, and compensation or personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. Beginning with 1977, pensions, annuities, and other deferred compensation for personal services rendered in the past could also be included. "Personal service net income" was personal service income as here defined less allocable deductions and expenses.

Personal service net income was used to determine "personal service taxable income." Taxable

income was multiplied by the ratio of personal service net income to adjusted gross income. The result (limited to the amount of taxable income) was then subject to reduction by the "tax preference offset," the total amount of tax preferences reported on Form 4625 (see "Tax Preferences"). "Personal service taxable income," then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely the tax preferences.

The part of taxable income which was not personal service taxable income was "other taxable income." Other taxable income, in turn, consisted of "other taxable income subject to regular rates" and "other taxable income subject to the capital gains rate."

Tax generated was the sum of tax on personal service taxable income, computed as described in the first paragraph, plus the tax on "other taxable income," defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on personal service taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of personal service taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also "Alternative Computation of Tax" and the text in section 3, Tax Computation and Tax Rates.

#### Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had \$750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost plus any excess over \$150 was subject to the 3 percent limitation.

#### Minimum Tax

See "Additional Tax for Tax Preferences."

#### Miscellaneous Itemized Deductions

Included in the statistics were all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the return form plus personal casualty and theft losses.

On the return form, miscellaneous deductions included expenses incurred in the collection of income; or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with the taxpayer's employment (for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; allowable expenses of an employee in connection with the employer's business; and up to \$100 (\$200 for a joint return) of contributions to candidates for public office.

Casualty and theft losses, while shown as a separate category on the return form, were classified in "total miscellaneous deductions" for the statistics. See "Casualty and Theft Losses."

#### Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct certain reasonable expenses incurred in moving from the former residence to the new residence at the new place of employment, subject to limitations in the law. These expenses were deducted from gross income and used to arrive at adjusted gross income.

Deductible expenses included those incurred from moving household goods and personal effects, meals, and lodging of the taxpayer and household members en route to the new residence. There were no



dollar limitations for these expenses. Other allowable expenses, for which there were dollar limitations, included househunting trips, cost of meals, lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

The Tax Reform Act of 1976 reduced the mileage limitation (the distance between the taxpayer's new principal place of work or business and his or her former residence) from 50 to 35 miles. In addition, the Act increased both the maximum deduction for all expenses subject to a dollar limitation from \$2,500 to \$3,000, as well as the deduction for househunting trips and temporary quarters from \$1,000 to \$1,500.

#### Net Operating Loss Credit

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

#### Net Operating Loss Eligible for Carryover

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

#### New Jobs Credit

The new jobs credit, provided for by the Tax Reduction and Simplification Act of 1977, was designed to encourage businesses to hire additional employees. The credit for years beginning in 1977 was 50 percent of the excess of the total unemployment insurance wages (FUTA) paid during Calendar Year 1977 over 102 percent of the total FUTA wages paid during 1976. For purposes of this computation, the maximum FUTA wages were \$4,200. Sole proprietors claiming this credit had to reduce their deduction for wage and salary expense by the amount of the credit.

Employers were also allowed to take an additional credit of 10 percent of the first \$4,200 of FUTA wages paid to each handicapped employee referred to the employer upon completion of a vocational rehabilitation program. Only wages paid during the 1-year period beginning when the employee was first paid FUTA wages were taken into account in computing the 10 percent credit. The credit was limited to one-fifth of the amount of the regular 50 percent credit which was available without regard to the \$100,000 limitation.

The total amount of the credit could not exceed (1) 50

percent of the increase in total wages paid for the year over 105 percent of the total wages paid in the previous year; (2) 25 percent of the current-year FUTA wages; (3) \$100,000; and (4) income tax (excluding the penalty taxes on self-employed, or Keogh, plans and the special income averaging tax) after reduction by all other tax credits. Any excess credit, however, could be carried back to the 3 preceding tax years and the remainder carried forward to the 7 succeeding tax years.

Partnerships, Small Business Corporations, and estates and trusts computed the credit at the entity level and passed it through to be claimed by the partner, shareholder, etc. The amount of the credit allowed to the individual was limited to the individual's proportionate part of the income tax allocable to the interest in the entity.

#### One-half Excess Long-term Gain

See "Alternative Computation of Tax."

#### One-half Insurance Premiums

See "Medical and Dental Expense Deduction."

#### Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

#### Other Tax Credits

Other tax credits included, in general, only those statutory credits which were used to offset income tax and could not be identified as credit for the elderly, child care, investment, work incentive (WIN), foreign tax, new jobs, or contributions to candidates credits. "Other tax credits", to the extent that they were in excess of total tax and were refundable, were tabulated as part of "other taxpayments."

#### Other Taxable Income

See "Maximum Tax on Personal Service Income."

#### Other Taxes

See "Taxes Paid Deduction."

#### Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company for tax it paid on undistributed capital gain dividends the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits," to the extent that they were in excess of total tax and were refundable, were also tabulated as "other taxpayments."

#### Other Than Cash Contributions

See "Contributions Deduction."

#### Overpayment

An overpayment of tax occurred when the "taxpayments" (defined below) exceeded "total tax liability" (also defined below). Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax.

#### Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

Beginning with 1976, an "at risk" limitation was introduced on a partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss



excess of the "at risk" amount could be carried over for possible use in the following year.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

Data shown for 1977 include the number of returns showing just net income received from all partnerships and the number showing just the net loss from all partnerships. In other words, if a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in *Statistics of Income--Business Income Tax Returns*.

#### Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and gained a 2-month extension of time to file the Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

#### Penalty Taxes on Individual Retirement Accounts (IRA's)

A taxpayer could start withdrawing funds from this account after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Failure to withdraw funds after

reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (15 percent of earned income; \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. See also "Individual Retirement Account Adjustment."

#### Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a noncontributory plan) by contributions of the employer.

Since a noncontributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 17, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to \$5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 18 of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was

possible for the retired employee or a survivor to recover the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

#### Percentage Standard Deduction

See "Zero Bracket Amount."

#### Personal Exemption Credit

See "General Tax Credit."

#### Personal Property Taxes

See "Taxes Paid Deduction."

#### Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. The credit against income tax was permitted for 50 percent of the political contributions made, up to \$50 on a joint return or \$25 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to \$200 on a joint return or \$100 on a return of a married person filing separately or on the return of a single person.

Availability of the credit allowed taxpayers claiming the zero bracket amount to reduce their tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 25 percent. (See "Marginal Tax Rates," discussed in this section.)



### Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate \$1 (\$2 on a joint return, if both the taxpayer and spouse so elected) of their 1977 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box of Form 1040 or Short Form 1040A. The election did not affect the size of the taxpayer's tax liability for the year.

### Real Estate Taxes

See "Taxes Paid Deduction."

### Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

### Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed tax table or taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances, the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method.

### Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor services, and any other allowable expenses related to the rented property.

### Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; and revenue from patents; copyrights on literary works; trademarks; formulas; and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that

section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

### Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources" of income were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

### Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

Beginning with 1977, if capital assets were held for more than 9 months prior to their sale, only half of this "long-term" gain was taxable and in many instances, at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent, against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under

Code section 1231. Examples of such property were depreciable and real assets; most types of livestock, if held for breeding purposes; the value of unharvested crops sold with the land they grew on; as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment of an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was the result of an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally from casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, 1252, and 1254 and, in the case of certain mining property, by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of certain depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962, 1964, or 1975, the date depending on the category of property involved. To the extent of such depreciation, the gain was ordinary income. Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming, while Code section 1254 treated the gain from dispositions of oil or gas property, for the most part, as ordinary income. Code section 617 limited eligible gain on depletable mining property, after taking account of certain exploration and development expenditures, as gain from ordinary income, to the extent of these expenditures. None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

The individual in reporting his or her gains and losses from property used in trade or business



from involuntary conversions  
to included distributive shares  
received as a partner in a partner-  
ship.

**Net short-term gain or loss--**  
Gains and losses from sales or ex-  
changes of capital assets held for  
months or less were considered  
to be short-term. To obtain the  
net short-term gain or loss, gains  
and losses from current-year trans-  
actions were combined with any  
net short-term capital loss carryover  
from previous years. If there was  
any net short-term gain or loss  
received from partnerships or fidu-  
ciaries.

**Net long-term gain or loss--**  
Gains and losses from sales or ex-  
changes of capital assets (or prop-  
erty treated as capital assets)  
held more than 9 months were con-  
sidered to be long-term, and there-  
fore, eligible for special benefi-  
cial tax treatment (see "Net capi-  
tal gain" below and "Alternative  
Computation of Tax"). To obtain  
the net long-term gain or loss,  
gains and losses from current-year  
transactions were combined with:

(1) any net long-term gain or  
loss received from partnerships or  
fiduciaries,

(2) any capital gain distri-  
butions of regulated investment  
companies (mutual funds) and real  
estate investment trusts,

(3) net long-term gains in-  
cluded in the profits of Small  
Business Corporations electing to  
be taxed through shareholders (re-  
ported by the special tax computed  
at the company level), and

(4) any long-term capital loss  
carryover from recent years prior  
to 1977.

**Short-term capital loss  
carryover--**This carryover repre-  
sented that portion of any net  
short-term capital loss incurred,  
not deducted, in a previous  
taxable year. Also, the loss  
carryover could offset dollar-  
for-dollar all current-year short-  
term capital gains and up to  
\$2,000, beginning with 1977, of  
other income.

**Long-term capital loss  
carryover--**This carryover was the  
deducted portion of net long-term  
capital loss which exceeded the loss  
from the net short-term capital gain  
from the \$2,000 maximum deduction  
of net capital loss. If both a  
net short-term loss and net  
long-term loss were incurred, the  
net short-term loss was offset  
first.

**Net capital gain--**In  
computing the gain in adjusted  
gross income, the net short-term  
gain or loss was combined with the  
net long-term gain or loss. The  
net amount of net capital gain in ad-  
justed gross income conformed to  
one of several conditions, namely,  
on returns with a net long-term  
gain, the amount included in ad-

justed gross income was 50 percent  
of the excess net long-term gain  
over net short-term loss; (b) on  
returns with only net long-term  
gain, 50 percent of the net gain,  
(c) on returns with both net short-  
and long-term gain, the entire  
amount of net short-term gain com-  
bined with 50 percent of the net  
long-term gain, (d) on returns with  
only a net short-term gain, the  
entire net gain, and (e) on other  
returns, the entire excess net  
short-term gain over net long-term  
loss.

Net capital gain included  
capital gain distributions re-  
ceived by taxpayers which would  
normally have been entered on  
Schedule D, Capital Gains and  
Losses. However, if taxpayers  
did not need Schedule D to report  
any other gains or losses or to  
compute the alternative tax, they  
did not file that schedule but  
entered 50 percent of the capital  
gain distributions directly onto  
Form 1040, on line 15. The sta-  
tistics include a separate tabula-  
tion of the capital gain distri-  
butions not reported on Schedule D.

**Net capital loss--**In computing  
net loss in adjusted gross income,  
the net short-term gain or loss was  
merged with the net long-term gain  
or loss, and the excess loss was  
allowed to the extent of the small-  
est of (1) the short-term loss in  
excess of any long-term gain plus  
one-half of the long-term loss in  
excess of any short-term gain,  
(2) taxable income computed without  
regard to the capital loss or per-  
sonal exemptions, or (3) \$2,000  
(\$1,000 for married taxpayers  
filing separately).

Additional information on  
sales of capital assets is  
available periodically from the  
*Supplemental Report, Statistics of  
Income--Sales of Capital Assets  
Reported on Individual Income Tax  
Returns.*

#### Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other  
than capital assets was property  
of a business nature, in contrast  
to personal investments which were  
capital assets. Specifically  
included were sales of (1) certain  
depreciable, depletable, and real  
business property; (2) accounts  
and notes receivable acquired in  
the ordinary course of business  
for services rendered or from sale  
of property includable in  
inventory or ordinarily held for  
sale; and (3) certain copy-  
rights, literary, musical, or  
artistic compositions or similar  
properties. Also included were  
(4) any share of gain or loss  
received through partnerships and  
fiduciaries (in contrast to capi-

tal gain or loss, gain or loss  
from these transactions was in-  
cluded in its entirety in com-  
puting adjusted gross income);  
(5) losses on sales of small busi-  
ness investment company stock (con-  
sidered as ordinary losses rather  
than capital losses; gains were  
treated as capital gains, however);  
(6) losses on small business stock  
if the owners were the original  
holders (however, such losses were  
limited to \$50,000, or \$25,000 for  
married persons filing separate  
returns; gains were treated as  
capital gains); (7) amounts  
resulting from certain "involun-  
tary conversions" including net  
losses from casualty and theft  
(see also "Sales of Capital  
Assets" above).

As explained under the defini-  
tion of "Sales of Capital Assets,"  
a net gain from dispositions of (or  
certain transactions involving)  
specified types of business prop-  
erty that were excluded from the  
tax definition of capital assets  
could receive capital gains treat-  
ment under section 1231. Gains  
and losses from these dispositions  
or transactions first had to be  
aggregated. If the overall result  
was a net gain, it was included in  
the computation of net long-term  
capital gain. If the overall  
result was a net loss, it was  
included in the computation of net  
gain or loss from sales of prop-  
erty other than capital assets.  
The gains and losses resulting  
from involuntary conversions were  
especially treated in this  
computation.

The amount of gains (though  
not losses) on dispositions of  
property includable in the computa-  
tion of net gain or loss under sec-  
tion 1231 was limited as a result  
of Code sections 1245, 1250, 1251,  
1252, 1254, and 617. To the extent  
that the amount eligible for capi-  
tal gains treatment was thereby  
reduced, the amount included in the  
statistics for net gain or loss of  
sales of property other than capi-  
tal assets was increased.

#### Self-Employed Retirement Deduction

In general, self-employed  
individuals could contribute to a  
qualified retirement plan (Keogh  
or H.R. 10 plan) and deduct all or  
a part of such contributions in  
computing adjusted gross income.  
The amount which could be deducted  
was based on "earned income,"  
defined as (1) net earnings from  
self-employment, but only with  
respect to a trade or business in  
which personal services of the  
taxpayer were a material income-  
producing factor, and (2) income  
from the disposition of certain  
property by individuals whose per-  
sonal efforts created the property.



The maximum amount of the annual contribution to the plan and deduction was 15 percent of earned income or \$7,500, whichever was less.

#### Self-Employment Income

See "Earned Income Credit."

#### Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1977 was \$16,500, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$1,303.50, based on the 7.9 percent rate in effect for that year. For 1976, the rate was the same, although the maximum amount of earnings subject to the tax was \$15,300 and the maximum tax was \$1,208.70.

#### Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification, and also returns with community property income divided between husband and wife.

If the husband (or wife) filed a separate return, the wife's (or husband's) exemption could be claimed on that return, but only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

#### Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's

child or stepchild for more than 6 but less than 12 months of the year.

#### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

#### Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Excluded Tax Preferences

The amounts on which these classifications are based--adjusted gross income, investment interest, and tax preferences excluded from adjusted gross income--are each described in this section. Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

#### Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

Data shown for 1977 include the number of returns showing just net income received from all Small Business Corporations and the number showing just the net loss from all Small Business Corporations. In other words, if a return showed net income from one Small

Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Information on Small Business Corporations can be found in *Statistics of Income--Corporation Income Tax Returns*.

#### Social Security Taxes on Tip Income

This amount was comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer and the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

#### Standard Deduction

See "Zero Bracket Amount."

#### State and Local Gasoline Taxes

See "Taxes Paid Deduction."

#### State and Local Income Taxes

See "Taxes Paid Deduction."

#### State Income Tax Refunds

These represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

#### States

State classifications were based on the taxpayer's address shown on the pre-printed address



el or reported by the taxpayer the return. Data for returns h addresses outside the 50 tes and the District of Columbia shown in three separate classifications in the State statistics. urns from the Virgin Islands, ama Canal Zone, and returns with eign addresses are classified er "U.S. citizens abroad." Data m qualifying returns filed by a fide residents of Puerto Rico, cribed in section 5, State Data, shown in a separate category. third classification covers urns for armed service personnel tioned abroad who filed their urns in New York, California, or ington where their Army Post ice (APO) or Fleet Post Office O) was located.

### Statutory Adjustments

These were certain adjustments gross income allowed as deduc- tions in arriving at adjusted gross ome. Statutory adjustments were rised of disability income ex- sion; moving expense deduction; loyee business expense deduction; f-employed retirement deduction; feited interest penalty; payments an individual retirement account A); and, beginning with 1977, mony paid.

Each of the above is described er separate heading.

### Stock Options

See "Tax Preferences."

### Surviving Spouses, Returns of

These returns were filed by wows or widowers whose spouse had d during either of the 2 preced- years, who had not remarried, who had maintained a home which the principal abode of a child stepchild for whom the taxpayer entitled to an exemption.

Surviving spouse taxpayers ld use the joint return tax es for the 2 taxable years fol- wing the year of death of the use; however, the deceased use could not be claimed as an mption, except for the year of th.

### Credits

Included here were the following credits applied against ome tax:

- (1) credit for the elderly,
- (2) investment credit,
- (3) foreign tax credit,
- (4) contributions to candi- es credit,
- (5) work incentive (WIN) dit,
- (6) general tax credit,
- (7) new jobs credit, and
- (8) "other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in this amount.

Each of the above is described under separate heading.

### Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment of declaration of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recom-puting prior-year investment credit, additional tax for tax preferences, social security tax on tip income, penalty taxes on individual retirement accounts (IRA's), and "other taxes." Each is described under separate heading.

### Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

### Tax Generated

This amount, computed for the statistics, was the tax on "tax-able income" or "tax table income" before reduction by the general tax credit. On most returns (those without one of the "taxes from special computations") this equalled "income tax before credits."

### Tax on Partially Tax-Exempt Income

See "Income Earned Abroad."

### Tax Paid With Return

This was the amount of tax tendered by the taxpayer with the return in the event that the taxpayer's "total tax liability" exceeded "total taxpayments." See also "Tax Due at Time of Filing" and "Balance Due After Remittance."

### Tax Preference Offset

See "Maximum Tax on Personal Service Income."

### Tax Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences subject to an additional tax (the so-called "minimum tax"):

(1) *Accelerated depreciation* on (a) low-income rental housing; (b) other real property (defined in Code section 1250); (c) leased personal property (defined by section 1245). The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) *Amortization of* (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a depreciation deduction, was considered a tax preference.

(3) *Stock options*.--Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) *Bad debt reserves*.--Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

(5) *Depletion*.--The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) *Capital gains*.--One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

(7) *Intangible drilling expenses*.--Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.



(8) Itemized deductions tax preference. This was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, and regulated investment companies. For a discussion of the "no-benefit" deduction which could reduce total tax preferences, see section 3, Tax Computation and Tax Rates.

#### Tax Preferences Excluded from Adjusted Gross Income

The purpose of this item was to approximate, to the extent possible from tax return data, economic income exempted from taxation under provisions of the Internal Revenue Code. Its components were:

- (1) dividend exclusion (up to \$100 per taxpayer receiving qualified dividends),
- (2) capital gains exclusion (one-half the excess of net long-term capital gains over net short-term capital losses), and
- (3) any other tax preferences reported on Form 4625, except that the "itemized deductions tax preference" was not included in this income concept.

The derivation of "tax preferences excluded from adjusted gross income" is discussed in greater detail in section 1, Returns Filed and Sources of Income, under "High-Income Returns, Taxable and Nontaxable."

#### Tax Rates

The tax rates, graduated from 0 to 70 percent, were grouped by marital status and size of taxable income into four sets or schedules of rates for individual income tax returns. These four sets of rates were for:

- (1) joint returns and returns of surviving spouses,
- (2) separate returns of husbands and wives,
- (3) returns of heads of households, and
- (4) returns of single persons not heads of households or surviving spouses.

The rates were specified in the "tax rate schedules" and incorporated into the "tax tables."

For Tax Year 1977, the tax tables were revised so that, in general, taxpayers filing joint returns with "tax table income" of \$40,000 or less or nonjoint returns with "tax table income" of \$20,000 or less could use the tax tables, even if they itemized their deductions. On returns with the zero bracket amount only (i.e., standard deduction returns), tax table income equalled adjusted gross income; on itemized deduction returns, tax table income equalled either adjusted gross income less "excess itemized deductions" or adjusted gross income plus the "unused zero bracket amount." (For 1976, taxpayers with taxable income of \$20,000 or less could use the tax tables, regardless of the form of deduction used.) In general, taxpayers whose income was larger than the above limits had to use the tax rate schedules. Reproductions of the tax tables and tax rate schedules can be found in section 8, 1977 Forms and Instructions.

Tax rates were used to classify data for some of the tables in section 3, Tax Computation and Tax Rates. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. The last or highest tax rate applicable to income on the return was known as the marginal rate. (See also the illustrations and text in section 3, Tax Computation and Tax Rates.)

#### Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax, maximum tax, or tax from income averaging), and the amount of regular tax that would have resulted from not using these provisions. See also section 3, Tax Computation and Tax Rates.

#### Tax Table Income

This was a new income concept introduced by the Tax Reduction and Simplification Act of 1977. On returns with a "zero bracket amount" (defined below) only, this amount equalled adjusted gross income. On returns with itemized deductions, this amount equalled adjusted gross income minus "excess itemized deductions" (defined

above) or adjusted gross income plus the "unused zero bracket amount" (defined below). Those taxpayers eligible used this "tax table income" in the tax tables to determine their tax; otherwise, they used "tax table income" to derive "taxable income" (tax table income minus the exemption amount) which, in turn, was used to determine their tax from the tax rate schedules.

Tax table income was not tabulated for deficit returns or for returns on which excess itemized deductions exceeded adjusted gross income.

#### Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of income tax after credits or the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, or other taxes; however, these taxes were disregarded for the purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax preferences and on which the earned income credit exceeded income tax after reduction by any other credits became nontaxable strictly because of the earned income credit.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities. However, there was an exception in the case of the earned income credit. Many taxpayers received the credit only after the Internal Revenue Service had reviewed their return during processing for revenue purposes and notified them that they were eligible to receive the credit. Therefore, while these returns were neither amended nor corrected through audit, they were adjusted during revenue processing and these adjustments are reflected in the data. (See also "Earned Income Credit," in section 3, Tax Computation and Tax Rates.)



able Income

For Tax Year 1977, taxable income was equal to adjusted gross income minus "excess itemized deductions" (or plus the "unused zero bracket amount") minus the exemption amount. It included the "zero bracket amount" (the equivalent of the former "standard deduction") and thus is not comparable to "taxable income" shown in earlier reports. This change in the definition of taxable income was brought about by the Tax Reduction and Simplification Act of 1977 which introduced the concept of a zero bracket amount and the zero bracket amount (the income "taxed" at that rate).

es From Special Computations

These were comprised of the special income averaging tax (from Form 4972), the multiple recipient special income averaging tax (from Form 5544), the tax on accumulation distributions of trusts (from Form 4970), the tax from recapture of a new house credit (from Form 455), and penalty taxes on self-employed (Keogh) plans. All of these taxes were included in income tax before credits. See also section 3, Tax Computation and Tax Rates.

es Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or U.S. possessions (less a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's license.

Taxes paid on business property were deducted separately on the schedules for business, rent, and royalty income, and are, therefore, excluded from the tax deduction statistics.

payments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

- (1) income tax withheld,
- (2) excess social security taxes withheld,

(3) credit for tax on certain gasoline, fuel, and oil,

(4) other taxpayments,

(5) payments on 1977 declaration of estimated tax,

(6) payment with request for extension of filing time, and

(7) the "refundable portion" of the earned income credit. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.)

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, union dues, and other qualifying expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses and certain expenses connected with the taxpayer's employment.

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were either dependents with unearned income, married and filing a separate return, dual status aliens, or excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement accounts, and other taxes, reduced by the "earned income credit used

to offset all other taxes" (defined under "Earned Income Credit").

Type of Tax Computation

There were six methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;
- (2) alternative tax, computed on Schedule D, Capital Gains and Losses;
- (3) income averaging, computed on Schedule G, Income Averaging;
- (4) maximum combined with regular tax, computed on Part I, Form 4726, Maximum Tax on Personal Service Income;
- (5) maximum combined with alternative tax, computed on Part II, Form 4726, Maximum Tax on Personal Service Income; and
- (6) tax on partially tax-exempt income, computed on Form 2555, Exemption of Income Earned Abroad.

All of these tax computation methods are described separately in this section and in section 3, Tax Computation and Tax Rates.

Union Dues

See "Miscellaneous Itemized Deductions."

Unused Credits

See "Additional Tax for Tax Preferences."

Unused Zero Bracket Amount

This deduction concept, introduced by the Tax Reduction and Simplification Act of 1977, represented the amount by which the zero bracket amount exceeded total itemized deductions. See also "Zero Bracket Amount" and "Total Itemized Deductions" in this section and the text in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include



Federal welfare recipients of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities, but by the shareholders and partners, respectively, on their individual income tax returns.

The credit was limited based on the presence and size of income tax, reduced by the general, foreign tax, investment, elderly, and political contributions credits, before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1977 for use in computing the credit for these years.

The Tax Reform Act of 1976 contained several amendments to this credit which took effect when the law was enacted (October 1976). However, most of the effect of these provisions was realized for the first time on 1977 tax returns.

#### The Act:

(1) increased the maximum limit of the credit from \$25,000 of tax liability, plus one-half of the excess over \$25,000, to \$50,000 of tax liability, plus one-half of the excess over \$50,000;

(2) decreased the amount of time required to retain an employee (in employment) in order for an employer to qualify for the credit from 24 months to 6 months; and

(3) extended the time the welfare recipient portion of the credit could be used.

#### Zero Bracket Amount

This amount replaced the "standard deduction," in effect for 1976 and earlier years. While the former standard deduction consisted of a minimum and a maximum amount, depending upon marital status, the new zero bracket amount was a flat amount, although also based on marital status. For 1977, the zero bracket amount was \$3,200 for married taxpayers filing jointly and surviving spouses, \$2,200 for single persons and

heads of households, and \$1,600 for married taxpayers filing separately. This compared to a basic standard deduction of 16 percent of adjusted gross income, with fixed limits depending upon marital status, for 1976. Thus, for 1976, for unmarried persons (including heads of households with dependent children), the limits were a minimum of \$1,700 and a maximum of \$2,400; for married persons filing jointly (as well as for certain surviving spouses), the limits were \$2,100 and \$2,800. The lower limits represented the "low-income allowance," i.e., a minimum deduction allowed any one taxpayer.

The zero bracket amount appeared in the revised tax tables and tax rate schedules as the amount of income "taxed" at the zero percent tax rate (hence, the name). Therefore, this amount was available to all taxpayers, whether or not they itemized their deductions.

See also the text in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.



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- 2 All returns: coefficient of variation for number of returns by size of adjusted gross income and by State, 224

### SOURCES OF THE DATA

The data in this report were estimated from a stratified systematic sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents during calendar year 1978 and processed in the service centers of the Internal Revenue Service. The total sample of 155,299 returns was systematically selected from a population of 86,759,093 returns.

The estimates in this report are intended to represent all returns filed for income year 1977. While the overwhelming majority of returns processed during 1978 were for calendar year 1977, a few of them were for non-calendar years ending during 1977 and 1978 and some were delinquent returns for prior years. Returns for recent prior years were used for the 1977 statistics in place of 1977 returns processed for revenue purposes after December 31, 1978. In general, the characteristics of

returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1978.

All returns processed during 1978 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

### DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

#### Sample Criteria and Selection

Form 1040 and 1040A returns filed and entered into the Internal Revenue Service's Individual Master File System during 1978 were stratified, by computer, into sample classes based on State groupings, the presence or absence of a Schedule C (Profit or Loss from Business or Profession), and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items, and (b) business or farm receipts. The State groups, listed in table 7A, were based on the size of the tax return population of each State and defined in such a way as to secure at least a minimum number of sample returns from each State. The sample for the State groups was then allocated to financial strata to minimize the variance of the estimates. Refer to table 7A for strata descriptions and the number of returns in the population and sample, by strata and State groups.

#### Method of Estimation

A separate set of rates (by sample strata) for each of the five groups of States was prescribed for the selection of the sample, the rates varying from 0.02 percent to 100 percent. The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates

to the number of returns reported filed by each of the ten Internal Revenue service centers. When the actual number of sample returns differed considerably from the expected number, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors," which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 124,418 returns were excluded from the tables because they showed no income information, and (2) returns were classified into the proper size classes in tabulating the data regardless of the strata to which they were assigned for sampling purposes.

#### Sampling Variability

The coefficient of variation is the standard deviation of an estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the upper and lower limits within which approximately two out of three estimates from similarly selected samples would be expected to fall.

Coefficients of variation for this report were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 7.1 and 7.2 of this section. The upper limit coefficients of variation shown in table 7B were computed using



Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1977

Description of the sample strata	All groups, total		Group 1 <sup>1</sup>		Group 2 <sup>2</sup>		Group 3 <sup>3</sup>		Group 4 <sup>4</sup>		Group 5 <sup>5</sup>	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Grand total</b> .....	86,759,093	155,299	538,709	5,663	4,471,990	32,440	3,691,628	7,966	8,965,943	14,546	69,092,823	94,684
<b>Nonbusiness and farm (Schedule F only), total</b> .....	78,636,694	83,247	461,941	2,887	3,998,935	12,212	3,306,160	4,336	7,981,805	8,452	62,884,853	55,960
Form 1040A returns with adjusted gross income under \$10,000 .....	25,402,788	5,089	150,576	32	1,366,793	284	1,166,739	233	2,591,108	522	20,107,572	4,028
Adjusted gross income \$200,000 and over with no tax after credits and no minimum tax .....	42	42	—	—	2	2	1	1	1	1	38	38
<b>Larger of adjusted gross income or largest specific income item</b> and												
Under \$10,000 .....	13,591,760	5,421	71,883	146	721,061	874	605,186	304	1,537,822	467	10,655,808	3,630
Under \$50,000 .....	12,980,437	8,917	72,500	218	680,359	2,043	571,794	686	1,338,764	803	10,317,020	5,167
Under \$100,000 .....	10,343,517	8,839	57,542	345	512,236	1,686	424,612	677	1,047,457	1,152	8,301,670	4,969
Under \$150,000 .....	11,013,932	9,800	64,885	454	481,457	1,782	385,931	655	1,037,701	1,246	9,043,958	5,663
Under \$200,000 .....	4,187,353	9,541	37,040	297	170,422	863	116,794	329	336,853	676	3,526,244	7,376
Under \$300,000 .....	885,522	10,470	9,404	724	37,753	1,893	27,207	514	72,843	1,090	738,315	6,249
Under \$500,000 .....	185,001	8,775	883	443	6,954	877	6,404	323	15,459	908	155,301	6,224
Under \$1,000,000 .....	40,054	10,055	204	204	1,608	1,608	1,316	438	3,320	1,110	33,606	6,895
Under \$500,000 and over .....	6,288	6,288	24	24	280	290	176	176	477	477	5,321	5,321
Under \$500,000 and over .....	8,122,399	72,052	71,768	2,776	473,055	20,228	385,469	3,630	984,138	6,094	6,207,970	39,324
Under \$500,000 and over .....	18	18	—	—	—	—	—	—	—	—	18	18
<b>Business (Schedules C and F, or C only), total</b> .....	1,996,208	6,589	16,482	166	123,751	2,695	108,973	275	254,192	309	1,492,810	3,144
Adjusted gross income \$200,000 and over with no tax after credits and no minimum tax .....	1,581,103	6,341	12,988	157	98,321	2,551	82,849	250	203,923	413	1,182,011	2,970
<b>Larger of adjusted gross income or largest specific income item</b> and												
Under \$10,000 .....	1,433,011	6,687	11,089	232	88,791	3,107	89,296	415	182,945	737	1,082,890	4,196
Under \$50,000 .....	1,677,035	10,791	14,369	360	91,833	3,678	71,675	505	197,203	988	1,301,955	5,260
Under \$100,000 .....	944,422	9,771	11,391	370	47,960	2,400	34,452	582	96,038	776	754,581	5,643
Under \$150,000 .....	370,206	9,283	4,387	440	18,029	2,253	13,435	534	36,621	737	297,734	5,319
Under \$200,000 .....	82,845	7,838	745	745	3,658	1,532	3,228	458	8,745	878	66,469	3,925
Under \$300,000 .....	33,025	8,208	284	284	1,504	1,504	1,422	473	4,016	801	25,799	5,146
Under \$500,000 .....	4,526	4,526	22	22	208	208	138	138	455	455	3,703	3,703
Under \$500,000 and over .....	—	—	—	—	—	—	—	—	—	—	—	—

<sup>1</sup> Alaska, Vermont, and Wyoming.<sup>2</sup> Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah.<sup>3</sup> Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.<sup>4</sup> Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico.<sup>5</sup> California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, and U. S. citizens abroad.



a formula based on the sum-of-squares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown.

Whenever the coefficient of variation of an estimate exceeded 35 percent, the estimate was considered to be subject to high sampling variability and, therefore, to be used with caution. In as much as the actual coefficients were not computed for most of the estimates in this report, an arbitrary convention was used to approximate the 35 percent-or-more standard. When an estimate was based on fewer than 10 sample returns, all of them selected at less than the 100 percent rate, the estimate is identified by a single asterisk(\*), indicating it is subject to high sampling variability. While the 10-return convention (and asterisk) is a reasonably adequate indicator of high sampling variability, it is subject to limitations. Thus, when the asterisk was used to identify an estimate based on fewer than 10 returns which were selected at several rates, one of

which was the 100 percent rate, the conclusion that the estimate is subject to high sampling variability may not always seem warranted. This limitation of the 10-return convention is evident from a comparison of the computed coefficients of variation of less than 35 percent which are shown for selected estimates in table 7.1 with the presence of asterisks in table 1.4 for these same estimates. On the other hand, the results of the comparison are not entirely inconsistent when one considers the small sample on which the estimates were based and which dictates some use of caution in using them in any case.

There is another limitation of the 10-return convention and asterisk. Because the asterisk was used only with estimates based on fewer than 10 sample returns, it should be apparent that there are also other, unidentified, estimates based on more than 10 sample returns which would have large coefficients of variation. A further examination of the computed coefficients in table 7.1 bears this out, i.e., instances of large coefficients of variation

for estimates not identified by an asterisk. Such large coefficients mean that the estimates should be used with caution notwithstanding the absence of the asterisk.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or

(2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

#### Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted

Table 7B.—“Upper Limit” Coefficients of Variation for the Estimated Number of Returns, 1977

Estimated number of returns	Adjusted gross income or deficit (Expressed in percent)								
	Less than \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
30	(*)	(*)	(*)	(*)	(*)	(*)	89.3	36.6	•
40	(*)	(*)	(*)	(*)	(*)	(*)	77.4	31.7	•
50	(*)	(*)	(*)	(*)	(*)	(*)	69.2	28.4	•
75	(*)	(*)	(*)	(*)	(*)	(*)	56.5	23.2	•
100	(*)	(*)	(*)	(*)	(*)	(*)	48.9	20.0	•
200	(*)	(*)	(*)	(*)	(*)	76.5	34.6	14.2	•
300	(*)	(*)	(*)	(*)	(*)	62.5	28.3	11.6	•
400	(*)	(*)	(*)	(*)	(*)	54.1	24.5	10.0	•
500	(*)	(*)	(*)	(*)	(*)	48.4	21.9	9.0	•
600	(*)	(*)	(*)	(*)	91.0	44.2	20.0	8.2	•
750	(*)	(*)	(*)	(*)	81.4	39.5	17.9	7.3	•
1,000	(*)	(*)	(*)	(*)	70.5	34.2	15.5	6.3	•
2,000	(*)	(*)	91.4	89.3	49.9	24.2	10.9	4.5	•
3,000	(*)	81.6	74.6	72.9	40.7	19.8	8.9	3.7	•
5,000	(*)	83.2	57.8	56.5	31.5	15.3	6.9	2.8	•
7,500	81.7	51.6	47.2	46.1	25.8	12.5	5.7	2.3	•
10,000	70.8	44.7	40.9	40.0	22.3	10.8	4.9	2.0	•
15,000	57.8	36.5	33.4	32.6	18.2	8.8	4.0	1.6	•
20,000	50.0	31.6	28.9	28.2	15.8	7.7	3.5	1.4	•
25,000	44.8	28.3	25.8	25.3	14.1	6.8	3.1	1.3	•
30,000	40.9	25.8	23.6	23.1	12.9	6.2	2.8	1.2	•
40,000	35.4	22.3	20.4	20.0	11.2	5.4	2.4	1.0	•
50,000	31.6	20.0	18.3	17.9	10.0	4.8	2.2	0.9	•
75,000	25.8	16.3	14.9	14.6	8.1	4.0	1.8	(*)	•
100,000	22.4	14.1	12.9	12.6	7.1	3.4	1.5	(*)	•
150,000	18.3	11.5	10.6	10.3	5.8	2.8	1.3	(*)	•
200,000	15.8	10.0	9.1	8.9	5.0	2.4	1.1	(*)	•
300,000	12.9	8.2	7.5	7.3	4.1	2.0	(*)	(*)	•
400,000	11.2	7.1	6.5	6.3	3.5	1.7	(*)	(*)	•
500,000	10.0	6.3	5.8	5.6	3.2	1.5	(*)	(*)	•
750,000	8.2	5.2	4.7	4.6	2.6	1.2	(*)	(*)	•
1,000,000	7.1	4.5	4.1	4.0	2.2	1.1	(*)	(*)	•
2,000,000	5.0	3.2	2.9	2.8	1.6	(*)	(*)	(*)	•
3,000,000	4.1	2.6	2.4	2.3	1.3	(*)	(*)	(*)	•
5,000,000	3.2	2.0	1.8	1.8	1.0	(*)	(*)	(*)	•
7,500,000	2.6	1.6	1.5	1.5	(*)	(*)	(*)	(*)	•
10,000,000	2.2	1.4	1.3	1.3	(*)	(*)	(*)	(*)	•
12,000,000	2.0	1.3	1.2	1.2	(*)	(*)	(*)	(*)	•
15,000,000	1.8	1.2	(*)	(*)	(*)	(*)	(*)	(*)	•
20,000,000	1.6	(*)	(*)	(*)	(*)	(*)	(*)	(*)	•
25,000,000	1.4	(*)	(*)	(*)	(*)	(*)	(*)	(*)	•
30,000,000	1.3	(*)	(*)	(*)	(*)	(*)	(*)	(*)	•
50,000,000	1.0	(*)	(*)	(*)	(*)	(*)	(*)	(*)	•
65,000,000	0.9	(*)	(*)	(*)	(*)	(*)	(*)	(*)	•
86,000,000	0.8	(*)	(*)	(*)	(*)	(*)	(*)	(*)	•

\* No sampling variability since all returns in this category are in the sample.

† Reliable upper limit coefficients of variation cannot be computed for these estimated frequencies.

‡ Not applicable, since the estimated number of returns exceeded the population total.



during editing in an attempt to achieve consistent statistical definitions.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated the allowance of reasonable tolerances in the statistical processing of the data.



Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages		Interest received		Alimony received		State income tax refunds		Total		Pensions and annuities	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)
<b>All returns, total</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.5</b>	<b>1.0</b>	<b>8.5</b>	<b>10.1</b>	<b>1.0</b>	<b>1.2</b>	<b>1.6</b>	<b>1.9</b>	<b>1.6</b>	<b>1.9</b>
Under \$2,000	1.8	10.1	2.0	2.3	3.6	4.4	70.6	64.6	16.6	10.3	10.3	13.6	11.5	15.2
\$2,000 under \$4,000	1.8	1.9	2.1	2.1	3.2	2.9	28.9	8.9	18.6	26.3	6.8	8.9	7.1	8.4
\$4,000 under \$8,000	1.9	1.9	2.2	2.2	2.2	2.2	29.8	38.0	13.9	18.5	5.1	6.2	5.2	6.2
\$8,000 under \$10,000	2.1	2.1	2.3	2.4	3.0	5.0	23.1	29.3	10.7	16.5	5.4	7.2	5.5	6.4
\$10,000 under \$12,000	1.3	1.3	1.4	1.4	2.1	4.8	24.1	34.2	8.6	12.5	5.9	7.2	6.0	7.1
\$12,000 under \$14,000	1.4	1.4	1.4	1.5	2.1	5.3	27.2	30.5	5.7	7.1	5.3	6.6	5.4	6.6
\$14,000 under \$16,000	1.5	1.5	1.6	1.6	2.1	5.5	28.7	30.5	5.0	6.9	6.0	7.4	6.1	7.6
\$16,000 under \$18,000	1.3	1.3	1.4	1.4	1.8	5.1	28.7	39.2	4.5	6.3	6.3	8.2	6.5	8.4
\$18,000 under \$20,000	1.5	1.5	1.6	1.6	2.0	5.3	33.8	39.1	3.9	5.3	6.4	8.4	6.5	8.4
\$20,000 under \$25,000	0.8	0.8	0.8	0.9	1.1	3.5	36.2	60.8	3.8	5.0	6.8	8.4	7.0	8.5
\$25,000 under \$30,000	1.4	1.4	1.4	1.5	1.6	4.6	45.4	52.2	4.9	4.0	6.6	8.6	5.1	6.6
\$30,000 under \$50,000	0.2	0.3	0.3	0.4	0.4	2.0	23.0	32.5	3.0	3.2	3.2	4.5	3.3	4.6
\$50,000 under \$100,000	0.3	0.3	0.3	0.7	0.3	1.6	20.1	31.4	1.6	2.9	3.1	4.6	3.2	4.8
\$100,000 under \$200,000	0.4	0.4	0.5	0.8	0.4	1.6	21.0	36.6	1.8	4.1	4.1	6.1	3.3	6.2
\$200,000 under \$500,000	0.5	0.5	0.6	0.9	0.5	1.6	20.8	58.6	1.8	4.0	2.9	5.5	2.9	5.6
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total</b>	<b>0.3</b>	<b>0.1</b>	<b>0.4</b>	<b>0.2</b>	<b>0.5</b>	<b>1.1</b>	<b>9.1</b>	<b>10.8</b>	<b>1.0</b>	<b>1.2</b>	<b>1.8</b>	<b>2.1</b>	<b>1.8</b>	<b>2.1</b>
Under \$2,000	19.4	7.8	32.6	9.8	20.7	11.8	52.6	38.9	16.2	18.7	48.8	39.4	49.8	14.5
\$2,000 under \$4,000	4.2	4.2	4.5	4.5	7.5	4.5	49.0	47.7	54.8	46.4	33.5	38.6	34.1	39.4
\$4,000 under \$8,000	2.5	2.5	2.8	2.8	4.1	6.7	39.4	46.6	26.3	32.5	8.2	9.6	8.4	9.8
\$8,000 under \$10,000	2.3	2.3	2.5	2.6	3.5	5.9	24.2	31.3	14.7	18.6	6.4	7.4	6.5	7.6
\$10,000 under \$12,000	1.3	1.3	1.4	1.5	2.1	4.9	27.3	34.7	9.6	13.4	6.2	7.6	6.3	7.5
\$12,000 under \$14,000	1.4	1.4	1.5	1.5	2.1	5.4	27.2	35.3	5.9	7.3	5.4	6.7	5.5	6.7
\$14,000 under \$16,000	1.5	1.5	1.5	1.5	2.1	5.4	27.2	30.5	5.1	7.0	6.0	7.4	6.1	7.6
\$16,000 under \$18,000	1.5	1.5	1.6	1.6	2.1	5.5	27.2	33.0	4.5	5.7	6.4	8.2	6.5	8.4
\$18,000 under \$20,000	1.3	1.3	1.4	1.4	1.9	5.1	29.2	39.6	3.9	5.3	6.4	8.4	6.6	8.4
\$20,000 under \$25,000	0.8	0.8	0.8	0.9	1.1	3.5	33.8	39.1	3.8	5.0	6.8	8.4	7.0	8.6
\$25,000 under \$50,000	1.4	1.4	1.4	1.5	1.6	4.6	36.2	60.8	2.3	3.2	5.0	6.6	5.1	6.7
\$50,000 under \$100,000	0.3	0.3	0.3	0.4	0.4	2.0	23.3	34.3	3.1	4.0	3.2	4.5	3.3	4.6
\$100,000 under \$200,000	0.3	0.3	0.5	0.7	0.4	1.6	20.1	31.4	1.6	2.9	3.1	4.6	3.2	4.8
\$200,000 under \$500,000	0.4	0.4	0.6	0.8	0.4	1.6	21.0	36.6	1.9	4.1	4.1	6.1	3.3	6.2
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns</b>	<b>0.9</b>	<b>1.4</b>	<b>1.1</b>	<b>1.5</b>	<b>1.8</b>	<b>3.2</b>	<b>23.9</b>	<b>27.3</b>	<b>6.7</b>	<b>8.6</b>	<b>3.8</b>	<b>4.8</b>	<b>3.9</b>	<b>4.9</b>
<b>All returns, summary:</b>														
Under \$5,000	0.9	1.3	1.0	1.3	2.0	3.1	22.6	26.2	11.1	11.9	4.4	5.8	4.6	5.6
\$5,000 under \$10,000	1.0	1.1	1.2	1.3	1.7	3.1	16.1	20.7	6.2	9.2	3.3	4.1	3.3	4.0
\$10,000 under \$15,000	0.3	0.3	0.4	0.5	1.1	3.2	16.1	20.6	3.2	4.2	3.6	4.5	3.6	4.5
\$15,000 under \$20,000	0.3	0.4	0.4	0.5	0.9	3.2	18.3	23.6	2.3	3.1	4.0	5.2	4.1	5.3
\$20,000 or more	0.2	0.1	0.2	0.2	0.4	1.3	17.5	21.1	1.2	1.4	2.6	3.2	2.7	3.3

Footnote at end of table.



Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Pensions and annuities—Continued										Dividends and other distributions received					
	Fully taxable			Partially taxable			Nontaxable			Total		Capital gain distributions received		Nontaxable distributions		
	Reported on Schedule E															
	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount received (20)	Taxable portion (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	
<b>All returns, total</b>	1.7	2.0	4.9	5.5	4.9	8.7	8.5	7.2	9.4	0.9	1.3	3.2	6.8	3.4	5.1	
Under \$2,000	12.3	16.1	34.8	44.0	31.4	38.5	36.0	21.1	25.0	7.8	6.2	26.1	36.6	30.7	13.7	
\$2,000 under \$4,000	7.6	8.9	18.9	21.4	19.9	22.8	24.4	23.8	33.0	6.7	10.8	19.5	26.0	35.1	68.7	
\$4,000 under \$6,000	5.4	6.4	13.0	14.9	13.7	15.7	16.8	15.5	43.5	5.5	9.1	19.5	26.0	21.3	38.3	
\$6,000 under \$8,000	5.7	6.6	15.8	17.8	16.3	18.3	22.6	17.7	31.7	5.6	10.3	19.7	26.4	22.0	41.7	
\$8,000 under \$10,000	6.3	7.4	16.3	18.8	16.5	18.5	23.4	18.5	28.9	5.6	10.5	18.8	26.4	22.0	33.6	
\$10,000 under \$12,000	5.7	6.8	15.8	18.6	17.3	19.3	24.3	17.3	37.9	4.6	9.6	14.8	30.4	15.3	25.2	
\$12,000 under \$14,000	6.3	7.9	17.5	21.6	17.3	20.0	22.0	17.3	42.7	4.5	10.0	15.6	34.6	17.1	27.0	
\$14,000 under \$16,000	6.8	8.8	18.5	21.7	16.5	22.0	24.0	16.5	41.0	4.3	10.2	14.1	36.8	15.3	21.3	
\$16,000 under \$18,000	6.9	8.8	18.5	22.0	17.7	23.4	27.7	17.7	34.9	4.0	10.4	13.6	36.8	15.9	25.6	
\$18,000 under \$20,000	7.3	8.8	18.8	22.1	21.7	30.5	30.8	26.4	35.5	4.0	10.3	14.4	24.8	14.5	24.8	
\$20,000 under \$25,000	5.3	6.9	15.5	20.6	13.9	20.0	22.7	19.8	23.1	2.5	7.0	9.4	15.8	10.1	20.0	
\$25,000 under \$30,000	7.1	9.2	21.2	25.8	18.5	26.7	29.7	27.2	30.4	2.9	8.7	10.2	46.2	12.4	21.1	
\$30,000 under \$50,000	3.5	4.9	9.7	13.2	8.6	13.1	14.3	13.2	18.7	1.0	3.3	4.1	23.1	4.4	14.2	
\$50,000 under \$100,000	3.5	5.0	7.9	11.9	7.0	12.0	13.5	14.5	20.0	0.6	2.2	2.6	13.1	2.8	10.3	
\$100,000 under \$200,000	3.7	6.6	7.5	14.0	6.6	16.7	18.5	16.3	25.7	0.6	1.9	2.5	11.1	2.4	10.6	
\$200,000 under \$500,000	3.3	6.0	7.1	12.3	6.0	13.2	13.3	17.7	26.4	0.6	1.4	2.2	19.8	2.1	7.9	
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>Taxable returns, total</b>	1.9	2.2	5.6	6.1	5.3	7.5	7.2	8.2	10.2	1.0	1.3	3.2	7.2	3.4	5.1	
Under \$2,000	31.4	15.3	38.7	46.3	29.7	38.2	41.7	28.7	89.1	28.7	20.2	86.2	156	20.6	0.7	
\$2,000 under \$4,000	35.2	41.0	69.1	62.4	38.7	48.7	58.7	38.2	98.2	15.7	12.4	29.0	89.3	79.6	70.6	
\$4,000 under \$6,000	8.6	9.9	21.8	24.2	19.7	23.8	27.6	26.4	34.9	6.6	11.9	18.9	36.1	29.3	58.4	
\$6,000 under \$8,000	6.8	7.9	20.5	23.1	19.7	23.8	27.6	26.4	34.9	5.9	11.1	18.9	27.3	26.1	52.4	
\$8,000 under \$10,000	6.6	7.7	16.7	19.3	17.4	32.7	25.3	26.2	31.4	4.7	9.8	15.0	30.8	15.3	34.6	
\$10,000 under \$12,000	5.7	6.8	15.8	18.6	17.4	25.7	24.7	24.0	38.5	4.7	9.8	15.0	30.8	15.3	25.2	
\$12,000 under \$14,000	6.3	7.9	17.5	21.6	17.4	20.2	22.0	17.4	42.7	4.6	10.2	16.1	30.0	17.3	27.1	
\$14,000 under \$16,000	6.8	8.9	18.5	21.7	16.6	22.2	24.2	16.6	41.0	4.3	10.4	14.2	36.8	15.5	21.6	
\$16,000 under \$18,000	6.9	8.8	22.0	26.6	17.8	31.5	27.7	24.9	34.9	4.1	10.5	13.9	36.8	16.1	25.7	
\$18,000 under \$20,000	7.3	8.8	18.2	22.7	21.7	30.7	31.0	26.4	35.5	4.1	10.4	14.4	24.8	14.5	25.4	
\$20,000 under \$25,000	5.4	6.9	15.6	20.9	13.9	20.0	22.7	19.8	23.1	2.5	7.1	9.4	16.0	10.2	20.2	
\$25,000 under \$50,000	7.1	9.2	21.2	25.8	18.5	26.7	29.7	27.2	30.4	2.9	8.8	10.2	46.2	12.6	21.7	
\$50,000 under \$100,000	3.5	4.9	9.8	13.3	8.6	13.1	14.3	13.2	18.7	1.0	3.3	4.1	23.1	4.4	14.3	
\$100,000 under \$200,000	3.5	5.0	8.0	12.0	7.1	12.0	13.5	14.5	20.0	0.6	2.2	2.6	13.1	2.8	10.6	
\$200,000 under \$500,000	3.3	6.0	7.1	12.4	6.0	13.2	13.3	17.7	26.4	0.6	1.4	2.2	19.8	2.1	7.9	
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>Total nontaxable returns</b>	4.1	5.1	10.3	12.0	11.9	15.5	15.4	14.2	18.5	3.7	6.5	12.3	21.8	15.7	25.4	
<b>All returns, summary:</b>																
Under \$5,000	4.9	5.9	12.6	14.8	14.0	17.6	17.1	15.0	19.5	4.2	5.6	14.2	26.4	18.7	22.1	
\$5,000 under \$10,000	3.5	4.2	9.5	11.2	10.8	17.7	15.3	17.1	21.2	3.4	6.3	12.5	17.9	10.1	24.8	
\$10,000 under \$15,000	3.8	4.7	10.6	12.9	10.9	18.9	15.1	17.8	26.5	2.7	6.2	9.7	18.8	10.1	16.0	
\$15,000 under \$20,000	4.3	5.5	12.6	15.2	11.7	18.9	17.9	17.9	23.0	2.4	6.5	9.7	22.6	9.4	15.7	
\$20,000 or more	2.9	3.5	7.7	9.4	6.8	9.8	10.7	10.9	12.3	0.9	1.3	3.2	8.6	3.3	5.4	

Footnote at end of table.



**Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued**  
 (Coefficient of variation for number of returns and amounts (percent))

Size of adjusted gross income	Dividends and other distributions received—Continued										Rent				Royalty			
	Domestic and foreign dividends received					Dividends in adjusted gross income					Net income		Net loss		Net income		Net loss	
	Total		Exclusion		Amount	Number of returns		Amount		Amount	Number of returns		Amount		Number of returns		Amount	
	Number of returns	(31)	Number of returns	(32)		(33)	(34)	Number of returns	(35)		(36)	(37)	Number of returns	(38)	Amount	(40)	Number of returns	(42)
<b>All returns, total</b>	0.9	1.3	0.9	1.0	1.2	1.3	1.9	2.5	1.9	2.3	4.4	4.8	11.4	10.5				
Under \$2,000	7.8	8.1	8.1	8.6	9.5	6.6	9.8	12.2	9.8	10.4	25.2	15.6	33.7	30.8				
\$2,000 under \$4,000	6.7	10.4	6.9	7.4	7.6	11.4	8.5	11.8	8.5	13.5	28.8	53.5	49.2	49.2				
\$4,000 under \$6,000	5.5	9.2	5.6	6.2	6.5	9.9	6.3	11.9	6.3	11.6	28.2	33.3	49.1	49.1				
\$6,000 under \$8,000	5.6	10.2	5.7	6.6	6.7	10.9	8.1	14.2	8.1	17.7	24.2	30.3	47.8	47.8				
\$8,000 under \$10,000	5.6	10.6	5.7	6.6	6.7	11.4	8.1	14.1	8.1	16.8	28.8	31.9	48.6	48.6				
\$10,000 under \$12,000	4.6	9.6	4.7	5.4	5.6	10.3	7.4	12.8	7.4	12.6	23.4	26.8	48.9	48.9				
\$12,000 under \$14,000	4.5	10.0	4.6	5.4	5.6	10.7	8.2	17.0	8.2	11.5	22.9	31.9	47.0	47.0				
\$14,000 under \$16,000	4.3	10.4	4.4	5.1	5.1	11.2	8.1	13.5	8.1	12.8	19.5	31.9	47.5	47.5				
\$16,000 under \$18,000	4.0	10.5	4.2	4.9	5.1	11.3	7.3	13.3	7.3	10.9	19.5	31.9	47.5	47.5				
\$18,000 under \$20,000	4.1	10.4	4.2	4.9	5.2	11.2	7.6	13.8	7.6	11.0	25.1	29.7	47.9	47.9				
\$20,000 under \$25,000	2.5	7.1	2.5	3.0	3.2	7.8	5.3	10.2	5.3	7.0	13.3	26.2	68.4	68.4				
\$25,000 under \$30,000	2.9	8.8	3.0	3.5	3.8	9.5	6.2	11.8	6.2	6.5	14.3	28.1	49.1	49.1				
\$30,000 under \$50,000	3.3	10.1	3.3	1.2	1.3	3.5	2.9	6.0	2.9	4.4	6.1	14.4	26.6	32.1				
\$50,000 under \$100,000	0.6	2.3	0.7	0.9	0.9	2.3	1.9	4.0	1.9	3.7	3.7	12.2	22.1	14.1				
\$100,000 under \$200,000	0.6	1.4	0.6	0.7	0.7	1.4	1.5	3.6	1.5	3.8	3.0	7.0	9.8	13.9				
\$200,000 under \$500,000	0.6	1.4	0.6	0.7	0.8	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
<b>Taxable returns, total</b>	1.0	1.3	1.0	1.0	1.2	1.4	2.9	2.7	2.9	2.3	4.5	5.0	16.0	10.6				
Under \$2,000	28.7	11.5	28.8	27.8	29.5	11.2	59.0	23.0	59.0	27.4	48.2	14.2	62.2	39.6				
\$2,000 under \$4,000	15.7	20.2	16.0	16.5	17.1	21.4	37.9	43.5	37.9	42.3	63.5	53.1	97.5	98.1				
\$4,000 under \$6,000	7.9	12.4	8.1	8.4	9.0	13.1	13.9	18.9	13.9	19.1	38.4	51.0	82.6	82.6				
\$6,000 under \$8,000	6.6	11.6	6.7	7.3	7.7	12.0	10.0	15.6	10.0	14.6	32.0	49.0	82.6	82.6				
\$8,000 under \$10,000	5.9	11.2	6.0	7.0	7.1	12.0	7.6	13.2	7.6	11.5	34.2	38.9	82.6	82.6				
\$10,000 under \$12,000	4.7	9.8	4.8	5.6	5.7	10.4	7.6	13.2	7.6	9.5	23.8	37.9	82.6	82.6				
\$12,000 under \$14,000	4.6	10.3	4.7	5.5	5.7	11.0	8.4	17.4	8.4	9.2	23.4	32.2	70.1	70.1				
\$14,000 under \$16,000	4.3	10.6	4.4	5.2	5.5	11.4	8.3	14.3	8.3	13.2	20.0	39.0	74.2	74.2				
\$16,000 under \$18,000	4.1	10.6	4.2	5.0	5.2	11.4	7.4	13.6	7.4	11.1	19.5	32.3	67.7	67.7				
\$18,000 under \$20,000	4.1	10.6	4.2	4.9	5.2	11.4	7.6	13.9	7.6	8.1	10.5	25.9	30.1	30.1				
\$20,000 under \$25,000	2.5	7.2	2.5	3.0	3.3	7.9	5.4	10.5	5.4	7.1	13.4	26.2	68.3	68.3				
\$25,000 under \$50,000	2.9	8.8	3.0	3.6	3.8	9.6	6.2	11.9	6.2	6.6	14.6	29.0	49.1	49.1				
\$50,000 under \$100,000	1.0	3.3	1.0	1.2	1.3	3.5	2.9	6.1	2.9	4.4	6.1	14.4	27.3	33.5				
\$100,000 under \$200,000	0.6	2.3	0.7	0.8	0.9	2.3	1.9	4.0	1.9	3.6	3.7	6.3	12.3	20.8				
\$200,000 under \$500,000	0.6	1.4	0.6	0.7	0.7	1.4	1.5	3.6	1.5	3.8	3.0	7.0	9.8	14.1				
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
<b>Total non-taxable returns</b>	3.7	6.5	3.8	4.3	4.6	7.0	5.0	6.8	5.0	7.1	14.7	20.0	82.5	49.3				
<b>All returns, summary</b>																		
Under \$5,000	4.2	5.5	4.4	4.7	5.0	5.9	5.9	7.8	5.9	8.3	17.6	21.6	80.2	33.2				
\$5,000 under \$10,000	3.4	6.2	3.5	3.8	4.1	8.6	5.6	8.6	5.6	9.6	16.6	21.4	61.8	49.7				
\$10,000 under \$15,000	2.7	6.3	2.8	3.3	3.4	6.6	4.9	8.2	4.9	8.2	14.1	24.2	43.5	59.2				
\$15,000 under \$20,000	2.4	5.6	2.5	3.0	3.2	7.1	4.7	7.1	4.7	6.9	13.3	27.9	63.3	63.3				
\$20,000 or more	0.9	1.3	0.9	1.1	1.2	1.4	2.2	3.0	2.2	2.4	4.3	5.1	15.8	10.8				

Footnote at end of table.



**Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued**  
 [Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets													
	Sale of capital assets reported on Schedule D													
	Capital gain distributions reported on Form 1040			Returns with short-term capital gains or losses			Returns with long-term capital gains or losses			Returns with long-term capital gains or losses				
	Pre-1970 short-term capital loss carryover	Post-1969 short-term capital loss carryover	Net short-term gain after carryover	Net short-term loss after carryover	Pre-1970 long-term capital loss carryover	Post-1969 long-term capital loss carryover								
Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)	
All returns, total	3.7	12.0	21.7	26.0	5.1	9.7	3.6	7.9	2.9	6.2	15.3	37.4	3.3	7.5
Under \$2,000	29.0	47.6	37.4	45.7	31.1	22.1	26.2	9.5	20.2	23.5	47.4	61.6	21.3	13.4
\$2,000 under \$4,000	20.8	39.8	—	—	38.1	44.2	39.5	42.9	27.4	27.4	0.0	0.0	34.1	62.2
\$4,000 under \$6,000	19.7	32.2	—	—	36.3	50.3	31.6	33.5	23.4	32.7	0.0	0.0	19.5	27.3
\$6,000 under \$8,000	20.3	47.4	98.7	98.7	34.0	37.9	32.1	32.2	24.5	32.2	0.0	0.0	24.8	29.5
\$8,000 under \$10,000	18.6	57.8	89.2	89.2	35.2	44.9	24.9	48.9	23.6	39.8	0.0	0.0	23.2	27.3
\$10,000 under \$12,000	15.9	25.0	77.6	77.6	27.8	32.8	23.2	25.9	15.9	26.7	50.0	59.5	19.2	29.7
\$12,000 under \$14,000	16.0	34.3	—	—	25.8	34.7	19.4	42.9	16.1	27.0	69.3	97.1	16.9	31.7
\$14,000 under \$16,000	14.0	26.1	61.7	61.7	24.5	33.3	20.0	21.3	14.2	29.1	56.4	51.3	17.3	22.6
\$16,000 under \$18,000	13.8	37.4	69.6	67.2	25.8	37.5	18.3	24.0	14.5	28.8	50.7	91.1	17.4	27.9
\$18,000 under \$20,000	15.3	27.2	98.1	98.1	26.1	62.1	18.8	28.4	15.8	51.1	84.8	84.8	18.5	28.4
\$20,000 under \$25,000	9.5	37.0	81.3	89.2	17.9	27.7	11.5	40.0	9.5	17.7	52.9	71.3	11.1	23.1
\$25,000 under \$30,000	10.9	31.7	51.5	58.4	16.1	25.6	12.4	22.4	9.7	18.9	47.3	53.6	11.3	34.7
\$30,000 under \$50,000	5.1	32.5	31.4	53.1	6.9	32.4	4.5	21.8	3.9	17.4	21.2	65.7	4.3	22.7
\$50,000 under \$100,000	4.5	11.4	20.9	47.7	4.1	10.6	3.0	7.5	2.4	10.5	13.1	31.3	2.6	7.3
\$100,000 under \$200,000	6.5	52.6	20.8	36.3	3.5	9.3	2.7	6.6	2.1	6.5	12.1	24.8	2.2	6.6
\$200,000 under \$500,000	7.4	67.9	16.6	96.3	2.9	8.5	2.2	4.8	1.7	6.3	10.2	18.2	0.0	6.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	3.8	13.0	22.4	27.3	5.2	11.3	3.7	8.5	3.0	6.8	15.8	37.1	3.3	8.4
Under \$2,000	63.1	66.9	71.1	74.7	23.8	26.3	17.8	13.5	66.4	17.4	74.2	96.5	21.2	18.8
\$2,000 under \$4,000	98.1	98.1	—	—	79.2	85.5	76.7	78.5	57.4	83.6	—	—	71.6	76.0
\$4,000 under \$6,000	30.2	40.9	—	—	65.4	60.8	50.9	43.4	36.3	42.4	96.5	98.4	35.8	35.8
\$6,000 under \$8,000	25.3	56.5	—	—	47.0	46.3	25.7	36.6	32.5	43.8	99.1	99.1	36.3	48.9
\$8,000 under \$10,000	20.2	63.5	—	—	38.4	46.3	27.6	44.6	27.1	44.4	96.9	97.9	26.4	32.6
\$10,000 under \$12,000	16.1	25.8	77.6	77.6	29.9	35.2	25.1	31.4	16.9	29.0	58.2	62.5	20.5	32.6
\$12,000 under \$14,000	16.1	34.6	—	—	27.8	38.0	20.6	46.8	17.2	28.9	69.8	97.2	17.8	35.3
\$14,000 under \$16,000	14.0	26.1	67.0	68.2	26.4	36.1	20.2	21.9	14.6	24.3	56.4	51.3	17.8	24.2
\$16,000 under \$18,000	13.9	37.4	69.6	67.2	26.8	38.2	18.5	25.5	14.8	29.1	51.8	92.9	17.6	28.4
\$18,000 under \$20,000	15.3	27.2	98.1	98.1	26.7	62.5	19.1	28.6	16.2	54.7	54.4	84.8	18.9	25.7
\$20,000 under \$25,000	9.5	37.4	81.3	89.2	18.5	29.3	11.7	42.5	9.7	18.7	52.9	71.3	11.3	23.8
\$25,000 under \$30,000	10.9	31.8	55.4	67.6	16.7	27.7	12.5	17.7	9.9	19.7	47.3	53.6	11.5	35.0
\$30,000 under \$50,000	5.1	32.5	31.5	53.1	7.0	33.9	4.5	22.0	3.9	18.1	21.3	65.7	4.3	22.8
\$50,000 under \$100,000	4.5	11.5	20.9	47.7	4.1	10.6	3.0	7.6	2.4	10.5	13.1	31.3	2.6	7.3
\$100,000 under \$200,000	6.5	52.6	20.8	36.3	3.6	9.3	2.7	6.6	2.1	6.5	12.1	24.8	2.2	6.6
\$200,000 under \$500,000	7.4	67.9	16.6	96.3	2.9	8.5	2.2	4.8	1.7	6.3	10.2	18.4	0.0	6.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	12.5	31.5	56.1	45.0	16.9	16.2	16.3	19.5	11.5	15.5	40.2	72.9	12.0	14.7
All returns, summary:														
Under \$5,000	14.3	29.9	37.4	45.7	23.5	19.2	21.8	11.8	15.4	18.7	59.0	62.7	15.6	18.7
\$5,000 under \$10,000	12.5	34.4	—	—	21.8	26.9	16.0	32.5	15.1	22.3	44.9	86.6	14.3	19.0
\$10,000 under \$15,000	10.0	22.0	—	—	17.5	21.3	13.5	25.8	9.2	17.5	38.2	92.7	11.4	19.8
\$15,000 under \$20,000	8.8	22.8	—	—	15.9	35.6	11.6	16.7	9.2	26.3	72.7	72.7	11.2	17.3
\$20,000 or more	4.3	18.1	22.4	32.9	4.7	11.9	3.4	9.7	2.8	6.4	15.8	29.2	3.1	9.9

Footnote at end of table



Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Sales of capital assets—Continued															Sales of property other than capital assets			
Size of adjusted gross income	Sales of capital assets reported on Schedule D—Continued				Net long-term capital gain in excess of any short-term capital loss				Net capital gain				Net capital loss					
	Net long-term gain after carryover		Net long-term loss after carryover		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	Number of returns	Amount	Number of returns	Amount														
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)					
All returns, total	1.5	1.3	2.3	6.4	1.4	1.3	1.3	1.3	2.1	2.6	3.6	4.3	4.8	8.2				
Under \$2,000	8.2	5.3	16.2	13.1	8.1	4.4	8.0	4.2	21.7	26.5	13.3	8.4	13.6	15.5				
\$2,000 under \$4,000	10.0	12.6	20.1	45.8	9.2	12.0	9.0	11.7	18.5	23.3	19.5	21.0	27.1	38.7				
\$4,000 under \$6,000	8.1	10.8	14.8	25.7	7.5	10.9	7.4	10.8	14.0	17.1	21.6	28.4	21.2	45.5				
\$6,000 under \$8,000	7.9	11.7	17.2	53.3	7.4	11.5	7.3	11.1	15.6	17.5	20.9	22.8	20.9	32.7				
\$8,000 under \$10,000	8.3	12.6	15.1	19.7	7.6	12.4	7.5	12.2	13.9	17.3	22.7	37.8	20.1	28.5				
\$10,000 under \$12,000	6.9	10.0	12.2	23.2	6.4	9.9	9.6	9.6	11.1	13.7	17.5	31.6	20.1	25.4				
\$12,000 under \$14,000	7.3	10.5	11.5	41.0	6.7	10.3	6.6	10.6	10.2	12.6	15.5	23.3	23.6	42.1				
\$14,000 under \$16,000	6.4	10.1	12.0	18.4	5.9	10.0	5.8	9.6	10.4	12.7	15.5	25.6	23.7	30.3				
\$16,000 under \$18,000	6.3	9.2	10.8	21.1	5.7	9.1	5.6	8.9	9.4	11.9	15.3	35.8	20.7	47.6				
\$18,000 under \$20,000	6.7	9.4	11.2	20.1	6.2	9.4	6.1	6.1	10.0	12.8	16.5	21.0	23.9	39.3				
\$20,000 under \$25,000	4.2	7.0	6.8	19.9	3.9	7.0	3.8	6.7	6.0	7.6	10.1	17.3	16.6	25.5				
\$25,000 under \$30,000	4.8	7.6	7.6	27.2	4.4	7.7	4.4	7.5	6.6	8.1	9.6	16.4	18.3	56.4				
\$30,000 under \$50,000	1.9	3.7	3.0	12.8	1.8	3.7	1.7	3.5	2.7	3.3	5.7	9.1	9.0	14.6				
\$50,000 under \$100,000	1.2	2.5	2.0	6.5	1.2	2.5	1.2	2.4	1.8	2.1	3.7	6.7	5.9	12.7				
\$100,000 under \$200,000	1.0	2.2	1.9	6.0	1.1	2.3	1.0	2.2	1.7	1.9	3.3	7.5	4.7	11.5				
\$200,000 under \$500,000	0.9	1.7	1.8	5.8	0.9	1.7	0.9	1.7	1.7	1.8	2.9	7.0	3.8	9.2				
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
Taxable returns, total	1.5	1.4	2.4	5.9	1.4	1.4	1.4	1.4	2.2	2.6	3.9	5.0	5.7	10.8				
Under \$2,000	34.3	5.5	69.3	26.6	34.0	5.6	33.6	5.4	64.9	31.7	16.9	12.1	19.8	23.4				
\$2,000 under \$4,000	22.9	24.8	*47.2	*59.4	22.9	24.8	22.9	24.8	42.6	61.8	73.7	50.4	*54.5	*68.1				
\$4,000 under \$6,000	13.2	16.5	22.0	33.4	12.1	16.6	12.0	16.4	20.5	24.7	50.9	59.1	33.8	54.3				
\$6,000 under \$8,000	10.4	15.8	22.3	28.1	9.6	15.6	9.4	15.0	20.1	22.3	37.3	27.4	35.6	52.5				
\$8,000 under \$10,000	9.7	14.9	16.5	22.2	8.8	14.7	8.6	14.2	15.5	19.8	31.6	46.6	27.9	39.8				
\$10,000 under \$12,000	7.4	10.7	12.8	25.3	6.8	10.6	6.7	10.4	11.5	14.4	19.6	36.5	24.1	34.6				
\$12,000 under \$14,000	11.5	11.5	11.8	44.1	7.0	11.3	6.9	11.6	10.5	13.0	17.6	26.5	25.3	48.0				
\$14,000 under \$16,000	6.6	10.4	12.4	19.5	6.1	10.3	5.9	9.9	10.7	13.1	16.7	28.9	26.2	32.6				
\$16,000 under \$18,000	6.4	9.4	11.0	21.6	5.9	9.3	5.8	9.1	9.5	12.1	16.0	37.9	21.8	52.7				
\$18,000 under \$20,000	6.8	9.7	11.2	20.3	6.3	9.6	6.2	9.3	10.1	13.0	17.3	23.7	24.5	41.7				
\$20,000 under \$25,000	4.3	7.1	6.8	20.6	3.9	7.1	3.9	6.8	6.1	7.7	10.4	18.0	17.1	26.0				
\$25,000 under \$30,000	4.8	7.7	7.7	28.8	4.5	7.7	4.4	7.5	6.7	8.2	10.0	17.4	19.6	62.0				
\$30,000 under \$50,000	1.9	3.7	3.0	12.8	1.8	3.7	1.7	3.6	2.7	3.4	5.8	9.2	9.2	15.3				
\$50,000 under \$100,000	1.2	2.5	2.0	6.5	1.2	2.5	1.2	2.4	1.8	2.1	3.8	6.8	5.9	11.7				
\$100,000 under \$200,000	1.0	2.2	1.9	6.1	1.1	2.3	1.0	2.2	1.7	1.9	3.4	7.5	4.7	11.5				
\$200,000 under \$500,000	0.9	1.7	1.8	5.9	0.9	1.7	0.9	1.7	1.7	1.8	2.9	7.1	3.8	9.2				
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
Total nontaxable returns	4.4	5.1	9.0	22.5	4.2	4.8	4.1	4.8	8.9	10.5	8.0	7.3	8.7	12.2				
All returns, summary	5.5	4.8	11.0	15.5	5.2	4.4	5.1	4.2	11.8	14.4	10.6	7.8	11.4	14.2				
Under \$5,000	5.1	7.7	9.8	33.5	4.7	7.6	4.7	7.5	9.0	10.9	13.5	21.1	13.1	22.7				
\$5,000 under \$10,000	4.3	6.4	7.6	24.4	4.0	6.4	3.9	6.3	6.8	8.4	10.5	17.0	14.7	21.4				
\$10,000 under \$15,000	4.0	6.0	6.9	12.9	3.7	5.9	3.6	5.7	7.7	6.1	10.0	18.6	13.8	17.6				
\$15,000 under \$20,000	4.0	6.0	6.9	12.9	3.7	5.9	3.6	5.7	7.7	6.1	10.0	18.6	13.8	17.6				
\$20,000 or more	1.5	1.4	2.4	6.5	1.5	1.4	1.4	1.4	2.2	2.4	3.8	5.0	6.2	13.1				

Footnote at end of table



Table 7.1—All Returns Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]																
Size of adjusted gross income	Business and profession				Farm				Partnership							
	Net profit		Net loss		Net profit		Net loss		Total income		Total loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total																
Under \$2,000	0.4	0.6	1.1	1.5	3.5	3.7	3.0	3.1	2.4	1.9	2.5	2.0	2.6	2.0	2.8	2.1
\$2,000 under \$4,000	3.6	4.6	3.5	3.1	15.8	13.0	7.7	6.0	17.0	7.9	12.7	5.6	19.4	11.3	13.2	5.9
\$4,000 under \$6,000	2.9	3.5	6.3	9.1	13.6	14.9	15.8	20.7	17.9	20.2	24.7	29.2	18.3	21.0	25.0	27.1
\$6,000 under \$8,000	2.8	3.4	6.1	8.4	13.5	15.9	14.2	16.4	15.9	18.4	22.6	27.3	16.5	19.8	23.7	26.2
\$8,000 under \$10,000	2.8	3.4	6.0	7.9	12.7	14.5	14.2	16.5	17.5	17.7	22.9	25.9	17.7	21.7	23.9	25.7
\$10,000 under \$12,000	2.6	3.3	5.2	7.2	13.6	16.3	13.7	15.5	15.1	18.4	20.5	25.9	15.6	19.0	21.9	26.8
\$12,000 under \$14,000	2.7	3.6	4.9	7.1	12.7	16.1	12.2	15.0	12.8	16.2	17.5	20.5	12.9	16.7	17.8	19.7
\$14,000 under \$16,000	2.7	3.4	4.7	7.2	13.7	18.3	12.0	14.5	13.9	19.6	18.1	26.2	14.3	18.8	18.7	21.9
\$16,000 under \$18,000	2.4	3.4	4.1	7.2	15.0	19.5	11.8	15.2	12.6	17.3	14.1	22.7	12.8	17.5	15.2	20.6
\$18,000 under \$20,000	2.5	3.6	4.1	6.8	13.3	17.0	11.6	13.2	11.8	17.7	14.3	19.9	12.3	18.4	15.3	17.8
\$20,000 under \$25,000	1.6	2.4	3.0	5.0	9.9	18.5	12.1	16.6	11.7	16.9	14.1	20.0	12.0	16.8	15.0	20.2
\$25,000 under \$30,000	2.0	2.8	3.8	5.8	11.8	14.9	10.6	12.3	9.8	12.8	9.8	12.3	6.5	10.2	10.2	12.5
\$30,000 under \$50,000	0.8	1.4	2.5	4.6	6.4	6.1	6.1	7.4	5.2	5.8	9.6	11.1	9.0	13.4	10.5	11.8
\$50,000 under \$100,000	0.8	1.2	2.9	4.8	4.8	6.7	4.2	5.6	1.6	2.7	1.8	3.0	3.4	2.8	3.8	5.3
\$100,000 under \$200,000	1.2	1.8	3.1	5.0	5.2	8.2	3.6	5.2	2.4	2.3	1.5	2.8	1.5	2.4	1.8	2.9
\$200,000 under \$500,000	0.0	0.0	3.0	3.8	5.0	9.3	3.0	4.4	1.1	2.1	1.1	2.3	1.4	2.2	1.4	2.4
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	0.5	0.6	1.3	1.6	4.2	4.4	3.5	3.2	2.4	2.0	2.5	1.8	2.6	2.1	2.9	1.8
Under \$2,000	18.3	14.5	22.7	7.4	59.9	72.0	23.7	13.0	50.7	12.2	16.4	6.7	81.6	16.2	18.0	6.4
\$2,000 under \$4,000	8.8	9.5	22.0	37.8	98.7	87.8	55.4	44.5	45.0	48.3	49.1	35.4	47.1	35.4	49.1	35.4
\$4,000 under \$6,000	5.3	6.1	10.8	15.7	32.1	38.2	44.6	48.7	22.5	26.6	40.1	28.6	23.3	29.2	41.1	40.3
\$6,000 under \$8,000	4.0	4.8	8.2	21.8	22.6	30.2	21.8	22.6	25.1	33.9	30.4	48.1	25.2	34.4	32.3	30.4
\$8,000 under \$10,000	3.2	3.9	6.5	8.8	18.4	24.7	16.3	18.2	17.7	21.9	25.3	32.5	18.3	22.6	27.1	31.6
\$10,000 under \$12,000	14.3	14.3	18.2	7.9	14.3	18.2	13.4	16.9	13.4	17.1	19.0	24.2	13.6	17.3	22.7	17.3
\$12,000 under \$14,000	2.8	3.9	5.1	7.1	15.5	22.1	12.5	15.5	14.8	14.8	19.6	31.1	15.1	20.1	20.1	20.8
\$14,000 under \$16,000	16.3	16.3	18.2	7.6	16.3	22.4	12.5	16.2	13.5	18.9	15.1	26.5	13.7	19.0	16.3	19.0
\$16,000 under \$18,000	2.5	3.8	4.2	7.4	14.1	18.4	11.8	13.9	12.3	19.1	12.8	19.7	12.8	19.6	16.0	19.8
\$18,000 under \$20,000	2.5	3.6	4.4	6.9	16.2	20.9	12.4	17.1	11.8	17.0	14.5	19.4	12.1	16.9	15.4	17.8
\$20,000 under \$25,000	1.6	2.5	3.1	5.0	10.4	13.2	8.8	10.3	8.5	13.5	10.0	12.3	8.8	10.5	10.5	13.5
\$25,000 under \$50,000	0.9	2.9	3.9	5.9	12.1	15.5	10.7	12.4	8.6	13.2	9.8	11.4	9.1	13.5	10.7	12.1
\$30,000 under \$50,000	2.1	1.4	2.6	4.6	6.6	9.4	6.2	7.6	3.2	5.3	3.5	5.9	3.5	3.8	3.8	5.4
\$50,000 under \$100,000	1.2	1.2	2.9	4.8	4.8	6.7	4.2	5.7	1.7	2.7	1.8	2.8	2.2	2.8	2.2	3.3
\$100,000 under \$200,000	1.2	1.8	3.1	5.0	5.2	8.2	3.6	5.2	1.3	2.4	1.4	2.8	1.5	2.5	1.8	2.9
\$200,000 under \$500,000	1.8	2.7	3.0	3.8	5.0	9.3	3.0	4.4	1.1	2.1	1.1	2.3	1.4	2.2	1.4	2.4
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	1.4	1.9	2.5	2.7	6.2	7.4	5.5	5.2	8.5	8.4	8.4	5.8	8.9	9.7	8.8	6.0
All returns, summary																
Under \$5,000	1.8	2.4	2.8	2.9	8.9	10.0	6.5	5.6	11.3	8.0	10.8	5.4	12.1	11.3	11.2	5.7
\$5,000 under \$10,000	1.6	2.0	3.6	4.9	10.3	8.4	10.0	10.3	9.9	12.1	13.6	7.7	10.1	12.4	14.3	16.7
\$10,000 under \$15,000	1.4	2.1	3.1	4.5	8.5	11.0	7.5	9.3	11.3	10.6	10.6	14.8	8.5	11.0	11.0	13.3
\$15,000 under \$20,000	1.3	2.1	2.6	4.5	9.0	11.6	7.4	10.9	7.4	13.2	13.2	13.2	7.6	11.0	9.6	13.2
\$20,000 or more	0.6	0.7	1.5	2.0	4.7	5.0	4.2	3.4	2.1	1.9	2.3	1.8	2.3	2.1	2.6	2.1



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Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Other income				Statutory adjustments				Payments to a self-employed retirement plan				Employee business expenses			
	Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement account		Number of returns		Number of returns		Number of returns	
	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)
All returns, total	20	3.4	5.9	2.6	1.0	1.3	8.6	9.6	2.1	2.2	2.5	1.8	1.4	1.9	1.4	1.9
Under \$2,000	14.8	17.9	13.3	2.9	11.2	12.3	18.2	18.2	38.7	43.7	71.9	37.9	18.6	18.2	18.6	18.2
\$2,000 under \$4,000	12.0	31.0	38.6	31.0	10.4	13.6	28.1	29.4	21.6	22.2	28.5	37.6	13.4	15.6	13.4	15.6
\$4,000 under \$6,000	10.4	16.8	24.0	33.1	7.4	10.8	20.1	21.6	16.3	16.6	25.5	29.5	10.1	13.5	10.1	13.5
\$6,000 under \$8,000	10.7	21.2	32.2	48.4	6.6	8.1	26.2	28.0	17.0	18.6	34.7	39.5	8.7	10.3	8.7	10.3
\$8,000 under \$10,000	11.0	18.3	35.1	54.7	5.7	7.8	29.2	30.5	12.7	13.9	23.5	23.2	7.6	9.8	7.6	9.8
\$10,000 under \$12,000	8.7	17.2	28.0	42.4	4.6	6.6	22.7	24.4	11.1	12.7	20.8	24.5	6.1	8.8	6.1	8.8
\$12,000 under \$14,000	8.5	15.8	37.7	31.3	4.4	6.3	31.1	35.1	10.1	11.1	21.2	22.3	5.6	8.0	5.6	8.0
\$14,000 under \$16,000	7.7	16.0	30.8	33.2	4.1	6.1	27.9	30.4	9.8	10.9	17.8	22.5	5.2	8.4	5.2	8.4
\$16,000 under \$18,000	7.8	16.9	28.3	55.4	4.0	5.8	47.7	51.2	8.9	10.0	16.3	19.3	5.2	7.7	5.2	7.7
\$18,000 under \$20,000	8.0	13.7	24.3	28.5	4.2	5.8	99.5	99.5	9.7	10.8	12.3	13.8	5.4	7.3	5.4	7.3
\$20,000 under \$25,000	5.1	9.7	19.2	23.0	2.6	3.6	9.4	10.2	6.3	6.7	9.2	9.8	4.2	5.3	4.2	5.3
\$25,000 under \$30,000	6.1	13.1	20.4	23.3	3.1	3.7	99.6	99.6	6.2	6.7	9.2	9.8	4.2	5.3	4.2	5.3
\$30,000 under \$50,000	3.1	7.5	9.7	10.8	1.4	2.0	70.5	81.4	2.8	3.0	3.4	3.7	2.1	3.3	2.1	3.3
\$50,000 under \$100,000	2.6	6.9	6.4	8.7	1.1	1.7	98.8	98.8	2.2	2.3	2.1	2.3	2.1	3.5	2.1	3.5
\$100,000 under \$200,000	2.5	7.3	5.3	7.3	1.2	2.1	25.7	27.9	2.5	2.7	2.2	2.3	2.1	3.0	2.1	3.0
\$200,000 under \$500,000	2.1	7.7	4.2	3.5	1.4	3.2	—	—	2.8	3.0	2.4	2.6	2.3	5.0	2.3	5.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	2.1	3.6	7.0	3.8	1.0	1.3	11.9	13.6	2.2	2.2	2.4	1.8	1.4	1.9	1.4	1.9
Under \$2,000	67.3	47.7	13.0	4.2	38.5	33.0	0.0	0.0	28.8	25.7	48.9	68.8	20.7	48.5	20.7	48.5
\$2,000 under \$4,000	31.4	37.1	50.1	62.7	21.4	33.2	—	—	90.0	93.2	98.6	98.6	25.0	34.0	25.0	34.0
\$4,000 under \$6,000	16.2	23.9	40.6	54.8	10.7	15.4	47.1	51.4	27.9	27.8	38.5	43.6	14.0	20.5	14.0	20.5
\$6,000 under \$8,000	13.6	25.4	65.9	45.1	7.9	9.8	34.1	36.0	21.7	24.6	33.4	50.4	10.4	12.7	10.4	12.7
\$8,000 under \$10,000	11.8	20.0	40.0	35.4	6.1	8.2	29.8	31.4	14.2	15.5	25.4	25.8	8.1	10.7	8.1	10.7
\$10,000 under \$12,000	9.0	18.2	33.5	51.8	4.8	6.6	23.3	25.2	11.3	12.9	24.0	24.4	6.3	8.9	6.3	8.9
\$12,000 under \$14,000	8.7	16.3	38.7	34.7	4.4	6.4	31.5	35.5	10.6	11.6	24.5	27.0	5.7	8.2	5.7	8.2
\$14,000 under \$16,000	7.8	16.3	36.0	41.6	4.1	6.0	27.9	30.4	10.0	11.1	18.0	23.7	5.3	8.2	5.3	8.2
\$16,000 under \$18,000	7.8	17.3	29.0	60.9	4.0	5.4	47.7	61.2	9.1	10.2	16.7	19.8	5.3	7.4	5.3	7.4
\$18,000 under \$20,000	8.1	14.0	25.9	28.0	4.3	5.9	99.5	99.5	9.8	11.0	12.4	14.0	5.5	7.7	5.5	7.7
\$20,000 under \$25,000	5.1	9.8	19.5	24.6	2.7	3.6	—	—	5.7	6.4	9.3	10.5	3.4	4.9	3.4	4.9
\$25,000 under \$30,000	6.2	13.2	21.3	25.7	3.1	3.8	99.6	99.6	6.3	6.7	9.3	9.9	4.2	5.3	4.2	5.3
\$30,000 under \$50,000	3.1	7.2	10.0	11.5	1.4	2.0	70.5	81.4	2.8	3.1	3.4	3.7	2.1	3.3	2.1	3.3
\$50,000 under \$100,000	2.6	6.9	6.5	8.6	1.1	1.7	98.8	98.8	2.2	2.3	2.1	2.3	2.1	3.5	2.1	3.5
\$100,000 under \$200,000	2.5	7.4	5.3	7.4	1.2	2.1	—	—	2.5	2.7	2.2	2.3	2.4	5.0	2.3	5.0
\$200,000 under \$500,000	2.1	7.8	4.2	3.6	1.4	3.2	—	—	2.8	3.0	2.4	2.6	2.3	6.9	2.3	6.9
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total non-taxable returns	6.5	11.0	10.8	3.4	4.7	6.2	12.2	12.9	11.0	13.4	15.3	14.5	6.7	7.9	6.7	7.9
All returns, summary	7.7	11.4	12.1	2.9	6.2	7.8	13.5	14.0	21.6	29.5	29.9	24.1	8.8	10.4	8.8	10.4
Under \$5,000	6.8	12.2	24.7	29.0	3.9	5.4	16.9	19.2	9.6	10.7	17.4	18.6	3.3	5.6	3.3	5.6
\$5,000 under \$10,000	5.4	10.5	19.5	24.1	2.7	4.0	16.2	17.7	6.7	7.4	12.9	14.2	3.0	4.8	3.0	4.8
\$10,000 under \$20,000	4.8	9.9	19.1	33.1	2.5	3.3	31.7	40.2	5.8	6.3	11.6	11.9	2.7	4.3	2.7	4.3
\$20,000 or more	2.5	3.8	6.3	4.3	1.1	1.3	58.0	71.0	2.3	2.4	2.2	1.8	1.7	2.1	1.7	2.1

Footnote at end of table



**Table 7.1—All Returns: Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued**  
 (Coefficient of variation for number of returns and amounts (percent))

Size of adjusted gross income	Moving expenses				Statutory adjustments—Continued				Total				Income earned abroad				Taxable amount			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
<b>All returns, total</b>	<b>3.0</b>	<b>3.4</b>	<b>6.8</b>	<b>16.8</b>	<b>5.0</b>	<b>4.5</b>	<b>7.9</b>	<b>6.8</b>	<b>8.4</b>	<b>9.8</b>	<b>10.7</b>	<b>6.7</b>	<b>8.4</b>	<b>9.8</b>	<b>10.7</b>	<b>6.7</b>	<b>8.4</b>	<b>9.8</b>	<b>10.7</b>	<b>6.7</b>
Under \$2,000	22.4	28.9	38.2	69.8	40.4	26.0	21.7	25.9	24.5	28.8	45.7	85.5	24.5	28.8	45.7	85.5	24.5	28.8	45.7	85.5
\$2,000 under \$4,000	25.6	30.5	37.9	68.8	44.5	29.7	23.8	28.9	26.0	30.9	48.4	88.6	26.0	30.9	48.4	88.6	26.0	30.9	48.4	88.6
\$4,000 under \$6,000	20.8	28.8	27.5	60.4	35.0	43.4	26.5	26.5	35.0	35.0	43.4	85.4	35.0	35.0	43.4	85.4	35.0	35.0	43.4	85.4
\$6,000 under \$8,000	15.3	18.4	26.6	51.5	33.4	34.7	26.1	26.1	33.4	34.7	26.1	85.5	33.4	34.7	26.1	85.5	33.4	34.7	26.1	85.5
\$8,000 under \$10,000	13.7	23.5	30.9	44.4	29.5	28.8	21.7	21.7	29.5	28.8	21.7	85.5	29.5	28.8	21.7	85.5	29.5	28.8	21.7	85.5
\$10,000 under \$12,000	11.5	15.4	33.0	41.4	24.7	30.2	21.7	21.7	33.0	30.2	21.7	85.5	33.0	30.2	21.7	85.5	33.0	30.2	21.7	85.5
\$12,000 under \$14,000	10.8	13.3	25.5	46.2	23.4	31.2	21.7	21.7	25.5	31.2	21.7	85.5	25.5	31.2	21.7	85.5	25.5	31.2	21.7	85.5
\$14,000 under \$16,000	9.7	12.8	34.3	65.2	21.8	25.3	21.8	21.8	34.3	25.3	21.8	85.5	34.3	25.3	21.8	85.5	34.3	25.3	21.8	85.5
\$16,000 under \$18,000	10.0	13.4	25.4	39.7	18.1	21.8	21.8	21.8	25.4	21.8	21.8	85.5	25.4	21.8	21.8	85.5	25.4	21.8	21.8	85.5
\$18,000 under \$20,000	10.9	14.5	26.4	37.6	21.3	27.3	21.3	21.3	26.4	27.3	21.3	85.5	26.4	27.3	21.3	85.5	26.4	27.3	21.3	85.5
\$20,000 under \$25,000	7.9	10.2	17.7	44.2	14.6	17.6	20.0	20.0	17.7	17.6	20.0	85.5	17.7	17.6	20.0	85.5	17.7	17.6	20.0	85.5
\$25,000 under \$30,000	8.9	9.9	20.0	36.3	14.0	15.1	10.3	10.3	20.0	15.1	10.3	85.5	20.0	15.1	10.3	85.5	20.0	15.1	10.3	85.5
\$30,000 under \$50,000	4.7	5.7	9.5	26.7	6.8	8.0	10.3	10.3	9.5	8.0	10.3	85.5	9.5	8.0	10.3	85.5	9.5	8.0	10.3	85.5
\$50,000 under \$100,000	5.4	7.2	8.9	23.5	4.6	6.0	7.2	7.2	8.9	4.6	6.0	85.5	8.9	4.6	6.0	85.5	8.9	4.6	6.0	85.5
\$100,000 under \$200,000	8.8	12.0	9.9	31.6	4.7	5.8	8.1	8.1	9.9	4.7	5.8	85.5	9.9	4.7	5.8	85.5	9.9	4.7	5.8	85.5
\$200,000 under \$500,000	9.2	12.9	9.8	16.8	3.8	6.2	8.9	10.3	9.2	6.2	8.9	85.5	9.2	6.2	8.9	85.5	9.2	6.2	8.9	85.5
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total</b>	<b>3.1</b>	<b>3.4</b>	<b>7.1</b>	<b>13.6</b>	<b>5.1</b>	<b>4.5</b>	<b>10.8</b>	<b>8.3</b>	<b>11.1</b>	<b>12.2</b>	<b>11.7</b>	<b>7.1</b>	<b>11.1</b>	<b>12.2</b>	<b>11.7</b>	<b>7.1</b>	<b>11.1</b>	<b>12.2</b>	<b>11.7</b>	<b>7.1</b>
Under \$2,000	93.4	91.3	57.7	0.4	21.5	15.5	84.9	84.9	21.5	15.5	84.9	84.9	21.5	15.5	84.9	84.9	21.5	15.5	84.9	84.9
\$2,000 under \$4,000	37.9	51.7	70.2	78.0	96.2	82.2	97.0	97.0	96.2	82.2	97.0	97.0	96.2	82.2	97.0	97.0	96.2	82.2	97.0	97.0
\$4,000 under \$6,000	28.5	41.8	42.1	61.0	48.1	59.6	—	—	48.1	59.6	—	—	48.1	59.6	—	—	48.1	59.6	—	—
\$6,000 under \$8,000	17.6	21.3	41.5	63.3	35.6	36.9	85.5	85.5	35.6	36.9	85.5	85.5	35.6	36.9	85.5	85.5	35.6	36.9	85.5	85.5
\$8,000 under \$10,000	14.3	20.0	33.7	46.7	32.5	32.2	85.5	85.5	32.5	32.2	85.5	85.5	32.5	32.2	85.5	85.5	32.5	32.2	85.5	85.5
\$10,000 under \$12,000	11.8	15.7	33.0	41.4	24.7	30.2	85.5	85.5	30.2	30.2	85.5	85.5	30.2	30.2	85.5	85.5	30.2	30.2	85.5	85.5
\$12,000 under \$14,000	10.9	13.4	25.6	46.3	23.4	31.2	85.5	85.5	31.2	31.2	85.5	85.5	31.2	31.2	85.5	85.5	31.2	31.2	85.5	85.5
\$14,000 under \$16,000	9.9	13.0	35.0	65.7	22.0	25.7	85.5	85.5	22.0	25.7	85.5	85.5	22.0	25.7	85.5	85.5	22.0	25.7	85.5	85.5
\$16,000 under \$18,000	10.1	13.5	25.7	39.8	18.2	22.0	85.5	85.5	18.2	22.0	85.5	85.5	18.2	22.0	85.5	85.5	18.2	22.0	85.5	85.5
\$18,000 under \$20,000	10.9	14.5	26.4	37.6	21.5	27.5	85.5	85.5	21.5	27.5	85.5	85.5	21.5	27.5	85.5	85.5	21.5	27.5	85.5	85.5
\$20,000 under \$25,000	7.9	10.2	17.7	44.2	14.8	18.3	85.5	85.5	14.8	18.3	85.5	85.5	14.8	18.3	85.5	85.5	14.8	18.3	85.5	85.5
\$25,000 under \$30,000	8.9	10.0	20.1	37.5	14.1	15.3	85.5	85.5	14.1	15.3	85.5	85.5	14.1	15.3	85.5	85.5	14.1	15.3	85.5	85.5
\$30,000 under \$50,000	4.7	5.7	9.6	26.8	6.8	8.1	12.2	12.2	6.8	8.1	12.2	12.2	6.8	8.1	12.2	12.2	6.8	8.1	12.2	12.2
\$50,000 under \$100,000	5.4	7.2	9.0	23.7	4.6	6.1	7.4	7.4	4.6	6.1	7.4	7.4	4.6	6.1	7.4	7.4	4.6	6.1	7.4	7.4
\$100,000 under \$200,000	8.8	12.0	9.9	31.6	4.7	5.8	8.0	8.0	9.9	4.7	5.8	8.0	8.0	9.9	4.7	5.8	8.0	8.0	9.9	4.7
\$200,000 under \$500,000	9.2	13.2	9.8	16.8	3.8	6.2	9.4	9.4	9.8	6.2	9.4	9.4	9.8	6.2	9.4	9.4	9.8	6.2	9.4	9.4
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns</b>	<b>14.1</b>	<b>20.2</b>	<b>20.4</b>	<b>49.5</b>	<b>23.5</b>	<b>26.1</b>	<b>15.6</b>	<b>18.0</b>	<b>17.0</b>	<b>20.3</b>	<b>29.3</b>	<b>27.2</b>	<b>17.0</b>	<b>20.3</b>	<b>29.3</b>	<b>27.2</b>	<b>17.0</b>	<b>20.3</b>	<b>29.3</b>	<b>27.2</b>
<b>All returns, summary</b>	<b>17.5</b>	<b>18.9</b>	<b>22.6</b>	<b>45.2</b>	<b>31.2</b>	<b>30.1</b>	<b>17.7</b>	<b>22.8</b>	<b>19.7</b>	<b>25.4</b>	<b>33.2</b>	<b>58.6</b>	<b>19.7</b>	<b>25.4</b>	<b>33.2</b>	<b>58.6</b>	<b>19.7</b>	<b>25.4</b>	<b>33.2</b>	<b>58.6</b>
Under \$5,000	9.6	14.0	19.8	30.0	19.4	25.6	36.7	41.6	36.7	40.8	44.3	50.2	36.7	40.8	44.3	50.2	36.7	40.8	44.3	50.2
\$5,000 under \$10,000	7.0	9.1	17.9	28.6	14.8	19.0	29.4	33.2	29.4	33.2	31.0	43.4	29.4	33.2	31.0	43.4	29.4	33.2	31.0	43.4
\$10,000 under \$15,000	6.3	8.5	17.7	26.9	12.6	15.5	23.4	26.8	12.6	15.5	23.4	26.8	12.6	15.5	23.4	26.8	12.6	15.5	23.4	26.8
\$15,000 under \$20,000	3.9	4.2	7.8	16.4	5.1	4.2	5.8	6.8	5.1	4.2	5.8	6.8	5.1	4.2	5.8	6.8	5.1	4.2	5.8	6.8

\*Estimate should be used with caution because of the small number of sample returns on which it is based.



## Individual Returns/1977 - Sources, Sample, and Limitations

Table 7.2—All Returns: Coefficient of Variation for Number of Returns by Size of Adjusted Gross Income and by State

[Coefficient of variation as percent of estimate for number of returns by size of adjusted gross income]

State	Size of adjusted gross income					
	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	0.0	0.9	1.0	0.3	0.3	0.
Alabama	0.5	6.4	9.1	2.5	2.6	1.
Alaska	2.8	10.7	25.0	4.9	9.0	0.
Arizona	0.8	8.2	8.9	3.2	3.4	1.
Arkansas	1.5	7.7	9.8	3.2	4.1	2.
California	0.3	2.5	3.3	1.1	1.4	0.
Colorado	0.9	7.1	9.6	3.2	2.9	1.
Connecticut	2.1	9.3	9.6	3.5	3.8	1.
Delaware	1.5	18.7	14.8	2.2	2.6	3.
District of Columbia	4.7	17.5	14.6	8.1	5.3	5.
Florida	0.8	5.0	4.4	2.1	2.5	1.
Georgia	0.7	5.9	6.8	2.4	2.7	1.
Hawaii	2.8	13.4	14.9	4.0	4.1	2.
Idaho	1.5	7.5	13.1	2.3	3.1	2.
Illinois	0.5	4.0	5.0	1.5	1.5	0.
Indiana	0.6	5.4	7.5	1.8	2.1	1.
Iowa	0.6	6.8	9.0	4.3	3.1	1.
Kansas	1.4	8.3	9.7	3.7	3.9	2.
Kentucky	0.3	7.7	8.0	2.4	2.6	1.
Louisiana	0.8	7.2	8.1	3.1	3.3	1.
Maine	2.8	9.8	14.8	3.2	4.7	2.
Maryland	1.4	6.5	9.5	3.4	3.3	1.
Massachusetts	1.1	6.1	6.4	2.0	2.1	1.
Michigan	0.3	4.3	5.8	1.4	1.5	0.
Minnesota	0.5	5.5	8.1	3.3	3.2	1.
Mississippi	1.1	8.1	10.9	3.0	3.0	2.
Missouri	0.5	5.7	6.9	3.0	2.5	1.
Montana	1.5	10.0	13.9	2.9	3.0	1.
Nebraska	0.4	9.1	10.7	3.9	2.7	1.
Nevada	1.1	7.9	16.7	2.5	5.2	2.
New Hampshire	3.2	14.5	13.6	6.1	4.9	3.
New Jersey	0.6	5.2	6.0	1.9	1.9	1.
New Mexico	1.1	10.6	12.6	2.2	4.0	1.
New York	0.5	3.4	3.7	1.1	1.4	0.
North Carolina	0.6	5.7	6.1	2.4	2.9	1.
North Dakota	3.2	10.9	13.4	4.2	4.4	2.
Ohio	0.5	4.3	5.0	1.6	1.6	0.
Oklahoma	1.1	7.1	9.6	4.2	3.3	1.
Oregon	1.9	9.2	9.9	4.4	3.3	2.
Pennsylvania	0.2	4.1	4.4	1.2	1.2	0.
Rhode Island	2.9	12.7	14.9	4.6	2.2	3.
South Carolina	1.3	8.4	8.5	2.8	3.0	2.
South Dakota	1.7	10.2	14.8	4.6	4.5	3.
Tennessee	1.5	6.1	8.1	3.2	3.4	2.
Texas	0.5	3.6	4.5	1.7	1.8	0.
Utah	0.8	11.3	12.0	3.0	2.1	2.
Vermont	3.0	15.1	18.6	4.0	9.4	3.
Virginia	0.8	6.7	6.4	2.1	2.5	1.
Washington	0.5	5.6	8.6	2.8	2.6	1.
West Virginia	1.0	9.1	12.2	2.6	3.0	2.
Wisconsin	0.3	5.0	8.1	2.7	2.3	1.
Wyoming	2.0	15.1	19.8	3.1	2.5	1.
APO/FPO <sup>1</sup>	12.4	29.0	17.9	25.0	35.5	26.1
Puerto Rico	2.8	4.5	—	0.0	16.3	38.2
U. S. citizens abroad <sup>2</sup>	6.3	14.9	26.8	19.4	11.2	11.0

<sup>1</sup>Returns filed from Army Post Office and Fleet Post Office addresses.<sup>2</sup>Returns filed from Panama Canal Zone, Virgin Islands and abroad.



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# 1977 Instructions for Form 1040

and for Schedules A, B, C, D, E, F, R, RP, and SE  
(Tax Tables—pages 31-42)

Department  
of the  
Treasury  
Internal  
Revenue  
Service

## Watch for Tax Law Changes

At the time Form 1040 and these instructions were printed, Congress was considering legislation that would allow credits for energy saving expenses for your personal residence. We have set aside lines 45 and 61a on Form 1040 for these credits. If this legislation is passed, we will do our best to tell you about it in radio, television and newspaper announcements. Please watch for this information which will also tell you about the energy credit form and instructions.

## From the Commissioner

These instructions contain information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE. Please check to see if you can file Form 1040A before you begin to prepare your return. Since Form 1040A is much easier to complete this year, you should file it if you can.

This year Form 1040 has been redesigned to allow you to make all your calculations in a step-by-step manner.

Please note the Presidential Election Campaign Fund check-off near the top of the Form. Without increasing your tax or reducing your refund, you can have \$1 (\$1 each for husband and wife on a joint return) go to a fund to pay expenses for the 1980 Presidential Election.

These instructions contain new tax tables and tax rate schedules. The tables and rate schedules do not tax the first:

- \$3,200 of income, if you are married filing a joint return or a qualifying widow(er),
  - \$2,200 of income, if you are single or unmarried head of household, or
  - \$1,600 of income, if you are married filing separately.
- These amounts are called "zero bracket amounts" and replace the standard deduction.

We believe the simpler form and instructions will make it easier for you to prepare your own return. If you need help, please call us at the number listed for your area on page 46 or visit an IRS office.

If you decide to have someone else prepare your return, select a qualified person. If you use a paid preparer, the law requires the preparer to sign the return, enter his or her identifying number, and give you a copy. Ask your preparer to consider whether you can file Form 1040A instead of Form 1040.

Please check your return to make sure it is correct and then file it early. Thank you for your cooperation.

*J. Mark*

Commissioner of Internal Revenue

## Earned Income Credit

Line 57—You may be entitled to a special payment or credit of up to \$400 that may come as a refund check or be applied against any taxes you owe if you reported earned income and can answer "Yes" to questions A, B, and C below.

For this purpose, earned income means wages and salaries (after the disability income exclusion, if applicable), tips, other employee compensation, and your net earnings from self-employment (generally amount shown on Schedule SE (Form 1040), line 13). Earned income does not include social security benefits, welfare benefits, etc.

A Is your adjusted gross income, Form 1040, line 31, less than \$9,000?

B Is your earned income less than \$8,000?

C Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years of age or a full-time student, OR (2) your dependent child who is disabled (see pages 7 and 8)?

If you answered "Yes" to ALL the questions above, you can qualify for the credit if YOU DO NOT:

- Check Box 3 on Form 1040, Married Filing Separately, or
- File Form 2555, Exemption of Income Earned Abroad, or
- File Form 4563, Exclusion of Income from Sources in U.S. Possessions.

If you qualify, use the Earned Income Credit Worksheet below to figure your credit.

## Earned Income Credit Worksheet

(Do Not File This Worksheet—Keep It for Your Records)

1 Amount of wages, salaries, tips, etc. from Form 1040, line 8. Be sure to attach Copy B of Form(s) W-2 to your return.

Caution: If you make an election not to claim the disability income exclusion and at the end of the taxable year you were under age 65, include on line 1 that portion of your disability income (attributable to periods prior to your reaching minimum retirement age) that you included on Schedule E (Form 1040), line 5, or Form 1040, line 17.

2 Disability income exclusion (sick pay) from Form 1040, line 30.

3 Subtract line 2 from line 1.

4 Net earnings from self-employment from Schedule SE (Form 1040), line 13. (Reduce for any amount also included in line 1 above and for any amounts that are not included in income, such as the rental value of parsonage or rental allowance furnished a minister.)

5 Earned income. (Add lines 3 and 4. However, if line 4 is a loss, subtract line 4 from line 3—if less than zero, enter zero and do not complete the rest of this worksheet because you do not have an earned income credit.)

6 Adjusted gross income from Form 1040, line 31.

7 Amount from line 5 or line 6, whichever is larger.

8 Enter 10% of line 5 but do not enter more than \$400. If line 7 is \$4,000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57 (see the Note below).

9 Amount from line 7.

10 Less . . . . . \$4,000.00

11 Subtract line 10 from line 9.

12 Enter 10% of line 11.

13 Earned income credit. (Subtract line 12 from line 8.) Enter here and on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57 (see the Note below).

Note: If you have more than one child who qualifies you for the credit, you need only enter the first name of one of the children.











port, but no one of them alone paid over half and any one of them could claim the portion as a dependent except for the support test. If you claim an exemption for the dependent if he or she:

- (1) paid for at least 10 percent of the support; and
- (2) attached to his or her return a signed Form 2120, *Multiple Support Declaration*, from each other person who paid at least 10 percent of the support. This form states that the person signing will not claim the exemption for the dependent on his or her own return.

**Birth or Death of Dependent.**—You can take an exemption for a dependent who was born or who died during 1977 if he or she met the tests for a dependent while alive. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

### What Income To Report

**Examples of Income You Must Report.**—Wages including employer supplemental unemployment benefits, salaries, bonuses, commissions, fees, and tips.

**Dividends.**—Income from sources outside U.S. (See Form 2553).

**Earnings (Interest)** from savings and loan associations, mutual savings banks, credit unions, etc.

**Interest on bank deposits, bonds, notes.**

**Interest on U.S. Savings Bonds.**

**Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.**

**Profits from businesses and professions.**

**Your share of profits from partnerships and small business corporations.**

**Pensions, annuities, endowments, including lump-sum distributions.**

**Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).**

**Profits from the sale or exchange of real estate, securities, or other property.**

**Sale of personal residence. (Please see Instructions for Schedule D.)**

**Rents and royalties.**

**Your share of estate or trust income, including accumulation distribution from trusts.**

**Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.**

**Prizes and awards (contests, raffish, etc.).**

**Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.**

**Fees received for jury duty and precinct election board duty.**

**Fees received as an Executor, Administrator, or Director.**

**Embezzled or other illegal income.**

(b) Was any other person who lived in your home as a member of your household for the whole year.

The term **child** includes: Your son, daughter, stepson, stepdaughter.

A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.

A foster child who lived in your home as a member of your family for the whole year.

**Student Dependent.**—Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests:

- (1) was enrolled as a full-time student at an educational organization during any 5 months of 1977, or
- (2) took a full-time, on-farm training course during any 5 months of 1977. (The course had to be given by an educational organization or a State, county, or local government agency.)

Educational organization means a school that has a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is less than a day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, please get Publication 3021, *Four Exemptions and Exemptions for Dependents*.

**Children of Divorced or Separated Parents.**—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But for 1977 the parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

- (1) that parent gave at least \$600 toward the child's support during 1977, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, or
- (2) that parent gave \$1,200 or more for each child's support during 1977, and the parent having custody cannot prove that he or she gave more than the other parent gave.

**Note:** For purposes of determining the amount for child support, a parent who has remarried and has custody may count the support furnished by the new spouse.

**Dependent Supported by Two or More Taxpayers.**—A special rule applies when two or more taxpayers together paid for more than half of another person's support.

Please enter on line 6d the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow.

Each person you claim as a dependent has to meet all of the following tests:

- (1) **Income.**—Received less than \$750 income. (This test does not have to be met if your child was under 19 or a full-time student at least 5 months of the year. Please see Instructions for Student Dependent on this page.)
- (2) **Support.**—Received over half of his or her support from you or your spouse, or your spouse and you together.

**Special rules for Children of Divorced or Separated Parents or Dependents Supported by Two or More Taxpayers** on this page. If you file a joint return, the support can be from either spouse.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. However, the cost of a place to live is figured at fair rental value.

After December 31, 1977, capital items such as an automobile or furniture, must be included in determining total support, but only if these things are actually given to, or purchased by, the dependent.

Before January 1, 1978, capital items may be included in determining total support if it is to your benefit to do so. Capital items do not include the cost of a capital item such as furniture purchased for the household or for use by persons other than the dependent.

Support does not include things like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, and income. But a student does not include amounts he or she received as scholarships.)

(3) **Married Dependents.**—Did not file a joint return with his or her spouse.

(4) **Citizenship or Residence.**—Was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship.**—Met one of the following tests:

- (a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child

Stepchild

Mother

Father

Grandparent

Brother

Sister

Uncle

Aunt

Nephew

Niece

Stepmother

Stepfather

Page 8

### Your Exemptions

**Line 6a—For Yourself.**—You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or older. Take three exemptions if you were blind, or 65 or older, and a dependent.

Check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over, and blindness only for your self and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1978, you can take the extra exemption for age for 1977.

**Proof of Blindness.**—If you or your spouse were blind in 1977, you must attach to this return a statement from a qualified professional person, you must submit with your return each year a statement from an eye physician or registered optometrist that you:

- (a) cannot see over 20/200 with glasses or contact lenses, or
- (b) your field of vision does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) to (b), you may submit a certified opinion to this effect from an examining eye physician or optometrist.

You need to attach this certification only once to your return. In following years, you need only attach a statement referring to it.

**Line 6b—For Your Spouse.**—You can take an exemption for your spouse if you file a joint return. If you file a separate return you can take your spouse's exemptions only if you and your spouse had no income and was not the dependent of someone else.

Your spouse's exemptions are like your own—age, if your spouse was neither blind nor 65 or older—two, blind or 65 or older—three, if both blind and 65 or older. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1977, you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 1977 and you did not remarry before the end of your year, you could have taken for an exemption for your spouse on the date of death.

**Nonresident Alien Spouse.**—If you did not elect to file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of anyone else. When claiming your spouse's exemption on line 6b, please write "NRA" above the word Spouse on line 6b.

**Lines 6c and 6d—Children and Other Dependents.**—Please enter on line 6c the first names and other information for each dependent you claim. Fill in the total number in the box to the right of the arrow.

than the rates for single and married filing separately.

You may use this filing status ONLY if on December 31, 1977, you were unmarried (including certain married persons living apart) or legally separated and met one of the following tests:

- (1) You paid more than half the cost of keeping up a home which was the main home of your father or mother (who did not have to live with that parent).
- (2) You paid more than half the cost of keeping up a home for yourself, your spouse, or your dependent (who did not have to live with that parent).

For more information, see the instructions for line 6a.

**Unmarried Child, Grandchild, or Stepchild.**—This person did not have to be your dependent.

(b) Any other person listed in (5)(a) under Lines 6c and 6d—Children and Other Dependents on page 8, whom you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

**Note:** If you are claiming the filing status of **Unmarried Head of Household**, please enter the person's name who qualifies you for this status in the space provided after box 4. If more than one person qualifies you for this status, you need enter only one person's name.

If you were married to a nonresident alien, you may qualify for the Unmarried Head of Household filing status under certain circumstances. Consult an IRS office for further information.

**Were You a Qualifying Widow or Widower With a Dependent Child?**—If so, you may be able to use joint return tax rates for 1977 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1976 or 1975 and you did not remarry before the end of 1977, you can file a return for 1977 showing joint return rates if you meet all of the following tests:

- (1) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.
- (2) You had lived with you (except for temporary absences for vacation and school) a child or stepchild you can claim as a dependent.
- (3) You paid over half the cost of keeping up the home for this child for the entire year.

Check box 5, **Qualifying widow(er) with dependent child**, and give year of your spouse's death in the parentheses. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1977 and you did not remarry, read **Were You Married or Separated?** on page 8. If your spouse died during 1976 or 1975, read **Unmarried Head of Household?** Otherwise you must file as single.

**Separate Returns.**—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means that if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

**Community Property States.**—If you and your spouse live in a community property State, you must determine what is community income and what is separate income. Generally, expenses are community expenses or separate expenses according to the type of income from which the expense arose. If you and your spouse live in a community property State and both itemize deductions, expenses paid from joint funds can be divided equally. For more details please get Publication 555, *Community Property and the Federal Income Tax*.

**Tax Savings.**—Before you file a separate return, see if you can reduce your tax by filing a joint return. See **Were You Married or Separated?** on page 8.

**Unmarried Head of Household.**—If you are unmarried, you may qualify for the Unmarried Head of Household filing status if you meet all of the following tests:

- (1) You were married to a nonresident alien, you may qualify for the Unmarried Head of Household filing status under certain circumstances. Consult an IRS office for further information.
- (2) You were married to a nonresident alien, you may qualify for the Unmarried Head of Household filing status under certain circumstances. Consult an IRS office for further information.

**Were You Married and Living Apart From Your Spouse?**—If so, you may be able to use joint return tax rates for 1977 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1976 or 1975 and you did not remarry before the end of 1977, you can file a return for 1977 showing joint return rates if you meet all of the following tests:

- (1) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.
- (2) You had lived with you (except for temporary absences for vacation and school) a child or stepchild you can claim as a dependent.
- (3) You paid over half the cost of keeping up the home for this child for the entire year.

Check box 5, **Qualifying widow(er) with dependent child**, and give year of your spouse's death in the parentheses. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1977 and you did not remarry, read **Were You Married or Separated?** on page 8. If your spouse died during 1976 or 1975, read **Unmarried Head of Household?** Otherwise you must file as single.

**Were You an Unmarried Head of Household?**—There are special tax rates for a single person who is an **Unmarried Head of Household** filing status. These rates are more beneficial



or were credited to you in 1977 if you claimed the tax as an itemized deduction in a prior year. You need only report that part of the refund that resulted in a Federal income tax savings in the year deducted.

**Do not use the refund to reduce your deduction for State and local income tax for 1977.** If you did not itemize your deductions in the year the tax was paid, do not include the refund in income.

**Line 12—Alimony Received.**—Show amounts you received as alimony or separate maintenance payments. For more information, see Publication 504, *Taxation of Alimony and Separate Maintenance Payments*.

**Line 15—50 percent of Capital Gain Distributions.**—If you do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, you should show 50 percent of your capital gain distributions on line 15.

**Line 17—Fully Taxable Pensions and Annuities.**—You should use this line to report: (1) Pensions and annuities if you paid no part of their cost; (2) Military retirement pay from Form W-2P; (3) Amounts received as annuity under the special rule if you recovered your entire cost before January 1, 1977. Please see instructions for Schedule E for more information on pensions and annuities.

**Line 20—Other.**—You should use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, and amounts you recovered for bad debts, medical expenses or other items that reduced your tax in a prior year.

You must also report gross lottery and gambling winnings as income on line 20. Lottery and gambling losses can only be taken as an itemized deduction on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses related to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5e.

**Net Operating Loss.**—If you lost money in a business in 1977, you can subtract the loss from your 1977 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a net operating loss. You can carry back the loss for the three years before 1977 and the seven years after, or you may elect to use it to reduce your income for the seven following years without carrying the loss to the three prior years. If you carry back the

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**Examples of Income You Do Not Report.**—Disability retirement payments and other benefits paid by the Veterans Administration.

**Dividends on veterans' insurance.**

Life insurance sums received at a person's death.

Workers' compensation, insurance, damages, etc. for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses in the year you received them. Repayments of life or other casualty. Repayments of the amount you spent for normal living expenses must be reported as income. Employer amounts contributed on behalf of and benefits paid to or for the employee or the spouse or dependent of an employee, under a qualified group legal services plan.

**Line 8—Wages, Salaries, Tips, etc.**—Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employer paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W-2 in the box Wages, Tips and Other Compensation.

(2) Tips you did not report to your employer. (Show any social security tax due on these tips on line 51—Instructions for this are on page 13.)

(3) Wages you received but do not have a Form W-2 for.

(4) Certain disability retirement income if you are under age 65. (See instructions for Schedule E under Disability Pension and Annuity Payments.)

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (If your employer provided meals where you worked for your living quarters if you had to accept them as a condition of employment.)

(6) Strike and lockout benefits paid by a union dues, including cash and the value of goods received, unless the facts clearly show that such benefits were intended as a gift.

**Note:** You must report on line 8 all wages, etc., your employer paid for your personal services, even if the income was irrevocably assigned to a trust, another person, a corporation, or a tax-exempt organization.

Please see Publication 525, *Taxable Income and Nontaxable Income*, for more information on reporting income received in the form of goods, property, meals, stock options, etc.

**You can change methods of figuring your cost from year to year.** But you cannot change to the fixed mileage rate if you claim depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

(2) **Meals and Lodging.**—You can deduct meals if you were traveling in the general area of your place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) **Outside Salesperson.**—In addition to the above, an outside salesperson generally deducts other expenses necessary in sales work. Examples are selling expenses, stationery, and postage. An outside salesperson is one who does all selling away from the employer's place of business. If your main duties are service and delivery, such as a milk driver-salesperson, you are not considered an outside salesperson.

If you claim a deduction for business expenses, the total of all amounts received from or charged to your employer and the nature of your occupation. Also show the amount of your business expenses broken down into broad subjects.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting to your employer. You are considered to have made a satisfactory accounting if:

(a) You received either a daily allowance of no more than \$44, instead of actual living expenses, or the maximum per diem rate authorized to be paid by the Federal Government for the area in which you are performing, or a mileage allowance of no more than 17 cents a mile. However, an employer may grant a separate additional allowance for parking fees and tolls attributable to the traveling and transportation expenses.

(b) Your expenses were necessary to carry out your employer's trade or business, and you gave your employer proof of the time, place, and business reason for the travel.

**Deductions for Attending Foreign Conventions.**—Generally, you can deduct expenses paid or incurred in attending more than two foreign conventions during the taxable year. In addition, there are special limitations on the transportation, meals, and lodging expenses that are foreign conventions.

**Other Business Expenses.**—If you itemize deductions on Schedule A, you may deduct miscellaneous deductions under the heading "Miscellaneous Deductions." Examples of these expenses are dues to unions and professional organizations and the cost of tools, materials, etc., that your employer did not pay for.

Limitations apply to deductions relating to the use of your home for business purposes. Under these rules, you must use a part of your home as an office exclusively on a regular basis in connection with your employer's trade or business and for the

convenience of your employer to be able to deduct the expenses for that portion.

If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid the entire expense, you must report the difference as income.

**Reporting Deductions and Excess Payments.**—You should report expenses and payments as follows:

(1) If your employer paid you more than you spent, report the difference as income on Form 1040, line 20.

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and other deductible expenses, you must report the difference on Form 1040, line 23. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under Miscellaneous Deductions on Schedule A (Form 1040), line 31.

(3) If your expenses equaled the payments you received for more than the payments but you do not want to claim a deduction for the difference, please write on the bottom margin of Form 1040, page 1, "Employer payments were not more than my business expenses."

**Note:** If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106. Include your total expenses on line 23.

For more information, please get Publication 463, *Travel, Entertainment, and Gift Expenses*.

**Line 24—Payments to an Individual Retirement Arrangement.**—Enter the allowable deduction shown on Form 5329, Part III, Married persons, both of whom have an individual retirement arrangement, and who file a joint return, should attach a Form 5329 for each spouse and enter the combined deductions on line 24.

A non-working spouse must file a Form 5329 for the year in which an individual retirement account or annuity is established for him or her and for each following year that the individual retirement account or annuity remains in existence.

If you have an individual retirement account or annuity, you must attach Form 5329 whether or not there was a contribution or withdrawal in the year.

**Caution:** If you fail to file Form 5329 by the due date, without reasonable cause, you will be subject to a penalty of \$10 a day, for each day it is not filed. The penalty cannot exceed \$5,000.

**Line 25—Payments to a Keogh (H.R. 10) Retirement Plan.**—Enter the allowable deduction for contributions to your Keogh (H.R. 10) plan.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500-K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500, Form 5500-C, or 5500-K to report on Keogh plans.

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You should complete a Form 5500-K for each plan with fewer than 100 participants and with at least one owner-employee. For each plan with fewer than 100 participants and with at least one owner-employee, you should complete a Form 5500-K and for each plan with 100 or more participants, complete Form 5500. All of these forms should be filed as separate returns on or before the last day of the 7th month following the close of the plan year.

**Caution:** The law imposes penalties for failure to furnish complete information and failure to file required statements and returns.

**Line 26—Forfeited Interest Penalty for Premature Withdrawal.**—You can deduct a forfeited interest penalty for premature withdrawal of a distribution from your gross income. Enter the amount of forfeited interest on this line. The amount of forfeited interest shown on your Form 1099-INT on this line. Note: Be sure to include the gross amount of 1977 interest income on line 9. **Line 27—Alimony Paid.**—You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. The person who receives these payments must report them as income. Do not deduct these payments if they are made under a court order or a written separation agreement, or amounts specified as child support. For more information, you should get Publication 504, Tax Information for Divorced or Separated Individuals.

**Line 30—Disability Income Exclusion (Sick Pay).**—Before 1977, an employee was able to take a sick pay exclusion because of sickness or injury. For 1977, the disability income exclusion applies only if you are under age 65 at the end of the taxable year, had not reached mandatory retirement age at the beginning of your taxable year, and were permanently and totally disabled. (For more information, see the instructions for Form 1040, line 30.)

**Line 31—Income Tax Paid.**—You can deduct the amount of 1977 income tax paid on this line. Note: Be sure to include the gross amount of 1977 interest income on line 9. **Line 27—Alimony Paid.**—You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. The person who receives these payments must report them as income. Do not deduct these payments if they are made under a court order or a written separation agreement, or amounts specified as child support. For more information, you should get Publication 504, Tax Information for Divorced or Separated Individuals.

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your pension or annuity, or you may elect not to exclude your disability income and treat it as a pension or annuity. Once made, this election cannot be changed.

You must reduce the disability income exclusion by the excess of your adjusted gross income before the exclusion (line 29) over \$15,000. On a return where only one spouse is entitled to the maximum disability income exclusion, the exclusion must be phased out over a 10-year period.

On Form 1040, line 29, is \$20,200 more. On a joint return where both spouses are entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 29, is \$25,400 or more.

Enter the amount of your disability income exclusion on Form 1040, line 30 and attach Form 2440. You must also attach a physician's certification to your return.

For the physician's certification form and information on how to figure your exclusion or to make the election not to claim your exclusion, please get Form 2440 and Publication 522, Tax Information on Disability Payments.

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## How to Figure Your Tax If You Cannot Use the Tax Tables:

You must use Schedule TC, Part I to figure your tax if you cannot use the Tax Tables.

The new zero bracket amount, which replaces the standard deduction used in prior years, has already been allowed in determining the tax rates in the Tax Rate Schedules. However, you will still need to deduct \$750 for each exemption and figure your general tax rate.

If you figure your tax on Schedule TC, enter the amount from Schedule TC, Part I, line 11, on Form 1040, line 35.

**Other Ways to Figure Your Tax**  
Schedule D, Income Averaging.—It may be to your advantage to use the averaging method to figure your tax. If you use this method, fill in Schedule G. For more information, please get Publication 506, Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital gain. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Personal Service Income.—The tax on personal service taxable income is limited to a maximum rate of 50 percent. You should get Form 4726 for more information if your taxable income was over:

- \$40,200 and you are single or an unmarried head of household, or
- \$55,200 and you are married filing jointly or are a qualifying widow(er) with dependent child.

If you figure your tax using any of the above methods, you must also use Schedule TC, Part I.

**Additional Taxes.—Line 36—Report on line 36, and check the appropriate box(es) for any additional tax from:**

- Form 4970, Tax on Accumulation Distribution of Trusts;
- Form 4972, Special 10-Year Averaging Method;
- Form 5544, Multiple Recipient Special 10-Year Averaging Method;
- Form 5405, Recapture of Credit for Purchase or Redemption of New Principal Residence, or
- Section 72(m)(5) Penalty Tax on Premature Plan.—If you are or were an owner-employee and received income resulting from a premature or excessive distribution from a Keogh (R.R. 10) plan or trust, you are subject to an additional tax on the distribution. On line 36, check the appropriate box(es) and attach a statement showing the computation.

A distribution is premature if received by an owner-employee before reaching the age of 59½, or becoming disabled. If you received amounts in excess of the benefits

provided under the plan formula, the distribution is excessive.

**Caution:** Only certain credits may be applied against the tax on premature or excess distributions from a Keogh (R.R. 10) plan.—Only the credit for the elderly, credit for child care expenses, and the credit for contributions to charities, and the credit for state and local taxes, may be applied against the tax. If you apply these credits, you must reduce the tax (but not below zero) by the amount of such credit and show the computation and identify the credit(s) on a separate statement.

**Credits**  
**Line 38—Credit for Contributions to Candidates for Public Office.**—You may claim a tax credit here or an itemized deduction on Schedule A, line 31, but you cannot claim both. For contributions to candidates for public office and political parties, see the instructions for Schedule A, line 31, and the instructions for Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns, explains whether a deduction or credit is better for you.

If you elect to claim a credit, add up the money you gave to help pay campaign expenses of candidates for public office, political committees, and to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but not more than \$25. If you are married, filing a joint return, enter HALF the amount you gave. Do not enter more than \$500 for more than the amount on Form 1040, line 37 reduced by the amount of credits on lines 39, 41, and 42. Make a side calculation before you enter the credit here.

Do not claim this credit for the amount, if any, you checked off to go to the Presidential Election Campaign Fund.

**Line 39—Credit for the Elderly.**—You may be able to claim this credit and reduce your tax by as much as \$375 (if single), or \$562.50 (if married filing jointly), if you are:

- (1) Age 65 or older, or
- (2) Under age 65 and retired under a public retirement system.

For more information, please see instructions for Schedules R and RR.

**Line 40—Credit for Child and Dependent Care Expenses.**—Certain payments made for child and dependent care may be claimed as a credit against your tax.

If you maintain a household that included a child under age 15 or a dependent who is incapable of self-care, you may be allowed a credit for certain child and dependent related expenses. These expenses must have been paid during the taxable year in order to enable you to work either full or part time.

For detailed information, please see Form 2441.

**Line 41—Investment Credit.**—For conditions which you can take an investment credit for, see the instructions for Form 41, which you should get Form 3468.

**Line 43—Foreign Tax Credit.**—If you paid income tax to a foreign country or U.S. possession, you should get Form 1116 to see if you can claim this credit.

**Line 44—New Jobs Credit.**—Business employers may claim a credit of 10 percent of the salaries and wages paid to new hires in 1977. The credit is allowed for salaries and wages paid or incurred in the first 12 months of employment.

Employers may also claim a credit of 20 percent of salaries and wages paid to business or nonbusiness employees. For non-business employers, this credit is limited to \$1,000 for each employee. Please see Form 4874.

**Line 45—Energy Credits.**—This line and line 61a have been reserved for credits for energy saving expenses. At the time these instructions were printed, Congress was considering legislation that would allow a credit for certain energy expenses. Under this pending legislation, you may be entitled to claim the energy credits against your income tax. If this becomes law, we will notify taxpayers through radio, television, and newspaper announcements. We will also make available Form 5695, Energy Credits, and instructions in IRS offices and mail order bookstores. The law will tell how to claim the credits. If you have any questions about whether you qualify for the credits at that time, please contact an IRS office.

If the legislation does not pass, do not make an entry on this line or line 61a.

**Other Taxes**  
**Line 48—Self-employment Tax.**—Enter the amount shown on Schedule SE, line 18.

**Line 49—Minimum Tax.**—You must attach Form 4625 if you have items of tax preference of more than \$10,000 (\$5,000 if married filing separately), even if there is no minimum tax. Or if you have any minimum tax liability deferred from a prior taxable year until this year.

Tax preference items include adjusted itemized deductions (generally the amount by which your itemized deductions as adjusted exceed the standard deduction), stock options, long-term capital gains, etc. Please see Form 4625 for additional details.

**Line 50—Tax from Recapturing Prior Year Investment Credit.**—Enter the difference between the tax taken on the investment credit and the tax on the investment. If the credit you figured due to disposing of

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the property early. Please see Form 4255 for details.

**Line 51—Social Security Tax on Tip Income Not Reported to Employer.**—If you received tips (cash or charge) of \$20 or more in any month and you did not report them to your employer, you must pay tax on those unreported tips with your Form 1040. To determine the amount of social security tax on unreported tips for which you are liable, you must file Form 4137 with your Form 1040. Enter on line 51 the amount of tax shown on Form 4137, line 10.

To determine the amount of railroad retirement tax on unreported tips for which you are liable, contact your nearest Railroad Retirement Board office. Enter the tax determined on line 51 and write on line 52 "RR tax on tips."

Be sure all your cash and charge tips, regardless of the amount, are included as income on Form 1040, line 8.

**Line 52—Uncollected Employee Social Security Tax on Tips.**—If you did not have enough wages to cover the social security or railroad retirement taxes due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Enter that amount on line 52.

**Line 53—Tax on an Individual Retirement Arrangement.**—Enter any tax due from Form 5329.

**Part IV—For excess contributions to an individual retirement arrangement.**

Part V—For premature distributions from an individual retirement arrangement, and

Part VI—For undistributed funds in an individual retirement arrangement.

**Line 54—Extension of Time to File (Form 4868).**—If you filed an application for an automatic 2-month extension of time to file Form 1040 for 1977, enter the amount paid with Form 4868.

**Line 55—Excess FICA and RRTA Tax Withheld—More than One Employer.**—If you held more than one employer in 1977 and together they paid you more than \$16,500 in wages, too much social security (FICA) tax and railroad retirement (RRTA) tax may have been taken out of your wages. If too much was withheld, you may be able to take credit for it against your income tax. Please use the following steps to figure your credit. If you are a joint return, enter the amount withheld on line 54. If you are a single or your spouse, if you are a railroad employee and you claim the credit, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

**Step 1.** (a) Add all FICA and RRTA tax withheld by employers from your wages for 1977.  
(b) Add all uncollected FICA or RRTA tax on tips, if any.  
Enter the total here.

**Step 2.** Add (a) and (b).  
**Step 3.** Subtract.  
**Step 4.** Enter the amount on Form 1040, line 59.

**Line 56—Balance Due IRS.**—In most cases, people who have received income tax refunds from the IRS will find that the amount they owe for 1977 is less than the amount they were allowed to refund. This is more likely to happen if both you and your spouse worked.

If you find that you need more income tax withheld for 1978, you can file a new Form W-4 or Form W-4P. Or you can ask your employer to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040-ES and make installment payments. For more information, please see Publication 505, Tax Withholding and Declaration of Estimated Tax.

**Penalties and Interest.**

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of Form 5 percent to 25 percent of the tax for late filing unless

you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

**Taxes Not Paid When Due.**—The penalty for failure to pay taxes when due is 1/2 of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a return if it is not paid within 10 days from the date the return is filed. This addition does not to the applicable interest charges on late payments.

**Penalty for Not Paying Enough Tax Due.**—If you underpaid any tax liability of your 1977 estimated tax by more than 20 percent (33 1/3 percent for farmers and fishermen), you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 and their:

1. Citizens of the United States, or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must make a declaration of estimated tax if their total estimated tax is \$100 or more and they:

2. Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, podiatrists, physiotherapists, psychiatrists, psychologists and psychoanalysts (medical care only); and eye doctors or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

3. Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacrocolic belts, wheelchairs, canes, crutches, artificial limbs, and other articles of guide dogs, etc.

4. Payments for ambulance service and other travel costs necessary to get medical care. (Instead of figuring amounts you spent for gas, oil, etc., for your car, you may take 7 cents a mile.)

5. Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging if part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

**Kind of Expenses You Cannot Deduct.**—Payments for funerals and cemetery lots, cosmetics, operations or drugs that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the .009 hospital insurance benefits tax included as part of the social security tax and withheld from wages or paid on self-employment income.

Capital expenditures are not generally deductible. For exceptions and more information, you should get Publication 502.

**Step 1.**—Find the \$19,000–\$19,999 income line in the table for your state and read across to find the amount of sales tax for your family size.

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding, or

(2) Can reasonably expect gross income to exceed—  
(a) \$20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;  
(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) \$20,000 for a married individual living apart from spouse as described on page 7; or  
(d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year;

(e) \$5,000 for a married individual not entitled to file a joint declaration with spouse.  
See Form 1040-ES for details.

**Deduction for Medical and Dental Expenses.**

**Taxes You Can Deduct.**—State and local income taxes. State and local taxes on gas used in your car, boat, etc. For the amount to deduct for gas used in your car, please see the General Sales Tax Table on page 15.

**State Sales Tax Table.** For the amount to deduct, see the Optional State Sales Tax Tables.

The only sales taxes you can add to the table amount are those paid on the purchase of the following items:  
(1) A boat, airplane, home (including mobile or prebuilt) or major household appliance you bought to build a new home.  
(2) As the general sales tax rate, and

(3) The seller stated the tax separately from the price of the item but included it in the total amount you paid.  
(4) A car or truck unless you bought it in Vermont or West Virginia.  
(5) If the tax rate was the same as the general sales tax rate, and

(6) The seller stated the tax separately from the price of the item but included it in the total amount you paid.  
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(18) The seller stated the tax separately from the price of the item but included it in the total amount you paid.  
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(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) \$20,000 for a married individual living apart from spouse as described on page 7; or  
(d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year;

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(28) A car or truck unless you bought it in Vermont or West Virginia.  
(29) If the tax rate was the same as the general sales tax rate, and



services. If you gave property, attach a description, show the date you gave it, and the fair market value. If you figured its value, also, for each gift, attach a statement showing the value of the property and the date you gave it. Attach a statement showing the value of the property and the date you gave it.

(1) Explain any conditions attached to the gift.

(2) Tell how you got the property.

(3) Show the cost or other basis of the property if you owned it less than five years, or if you must reduce the contribution by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value, and

(4) Attach a signed copy of any appraisal. If you elect to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

Generally, you cannot take a deduction for a transfer of a future interest in tangible personal property if the entire interest has been transferred.

Special rules apply if your contributions are more than 20 percent of Form 1040, line 31, or if you gave gifts of appreciated property, made bargain sales to charity, or gave gifts of the use of (or rent-free use of) property. For additional information, please get Publication 526, Income Tax Deduction for Contributions.

**Casualty or Theft Losses**

If you had property that was stolen or damaged by fire, flood, car accident, shipwreck, etc., you may be able to deduct your loss or part of it. In general, Schedule A can be used to report a casualty or theft loss of property other than business property.

The amount of a personal casualty or theft loss you should enter on line 25 is generally the smaller of:

(1) The decrease in the fair market value of the property because of the casualty; or

(2) The cost of the property to you.

You must first reduce each loss by insurance and other reimbursements paid to you. Then you can claim only that part of each net loss that is more than \$100. If you and your spouse owned the property jointly but file separate returns, you both must subtract \$100 from your part of the loss.

If you had more than one casualty or theft loss, line 25 through 28 of Schedule A. Prepare a schedule using the information on lines 25 through 28 for each loss. Attach this schedule to the margin to the right of line 29. "Multiple losses. See attachment."

You may find Form 4684, Casualties and Thefts, helpful in determining the amount of your loss. If you fill out Form 4684, omit lines 25 through 28 of Schedule A and enter the loss from Form 4684 on Schedule A, line 29.

For more information, please get Publication 547, Information on Disasters, Casualty Losses, and Thefts.

Form 4952 for a definition of net lease property and an explanation of excess expenses.

These limitations do not apply to interest on revolving credit facilities incurred before December 17, 1969.

**Do Not Deduct Interest On.—**

The loan and any report on the cash basis.

Money you borrowed to buy or carry tax-exempt securities or single-premium life insurance.

For more information on interest expenses, please get Publication 535, Income Tax Deduction for Interest Expense.

**You Can Deduct Gifts To.—**

Organizations operated for religious, charitable, educational, scientific, or literary purposes, or to prevent cruelty to animals and children. These include:

Churches (including assessments paid), Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, and similar organizations.

Fraternities (if the gifts will be used for the above purposes) and certain cultural and veterans' organizations.

Governmental agencies that will use the gifts for civil defense, public purposes, including civil defense.

Nonprofit schools, hospitals, and organizations whose main purpose is to find a cure for or help people who have:

arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, heart disease, diabetes, hemophilia, mental illness, and retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.

**You Can Also Deduct.—**

Amounts you paid for your gasoline and other expenses necessary to carry out your duties as a civil defense volunteer. (Do not deduct any amounts that were repaid to you.)

Out-of-pocket expenses such as gas, oil, etc., to do volunteer work for charitable organizations. (Do not deduct any amounts that were repaid to you.)

Amounts of figuring what you spent for gas and oil, you can take 7 cents a mile. In some cases, amounts you spent to take care of a student in your home under a written agreement with a charitable or educational institution.

**Do Not Deduct Gifts To.—**

Relatives, friends, or other persons. Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

You may deduct what you gave in cash (checks, money orders, etc.) or property, but do not deduct the value of your time or

Taxes charged for sidewalks, front-foot benefits, or other improvements which make your property more valuable.

For information about deductions homeowners can take, please get Publication 530, Tax Information for Homeowners.

**Interest Expense**

You should show on Schedule A only interest on nonbusiness items. Show interest paid on business items on the same schedule you use to report your business income.

Generally, a cash basis taxpayer, who in 1977 prepaid interest allocable to any period after 1977, can only deduct the amount allocable to 1977. Please see Publication 545, Income Tax Deduction for Interest Expense.

**You Can Deduct Interest On.—**

Mortgage on your home.

Your personal note to a bank, credit union, or person, for money you borrowed.

Life insurance loan if the interest is paid in cash.

Taxes you paid late. Show only the interest. If the taxes are the kind you can deduct, enter them under the heading, Taxes.

Bank credit card plan. You can deduct the finance charges, interest if no part is for service charges, loan fees, credit investigation fees, etc.

Revolving charge accounts. You may deduct the finance charge added to your revolving charge accounts by retail stores if the charges are based on your unpaid balance and figured monthly.

Personal property (cars, televisions, etc.) that you buy on the installment plan.

**Notes: Special limitations apply to interest expense paid or accrued on debts related to investment property.**

The limitation for interest on investment indebtedness incurred after September 10, 1975 is the sum of (1) \$10,000, if married and filing separately, (2) a pro-rated portion of net investment income and (3) the excess expenses from net lease property.

The limitation for interest on investment indebtedness incurred before September 11, 1975, but after December 16, 1969, is the total of (1) \$25,000 (\$12,500, if married and filing separately), (2) a pro-rated portion of net investment income and (3) the excess expenses from net lease property.

The limitation for interest on investment indebtedness incurred before September 11, 1975, but after December 16, 1969, is the total of (1) \$25,000 (\$12,500, if married and filing separately), (2) a pro-rated portion of net investment income and (3) the excess expenses from net lease property.

Report the nonbusiness portion of the allowable interest as an itemized deduction on Schedule A, line 19. Any investment interest not deducted because of these limitations may be carried forward to the following year and be subject to the same limitations.

Use Form 4952, Investment Interest Expense Deduction, to figure the allowable investment interest. You should also see

(3) Certain State or local selective sales or excise taxes if the rates were the same as the general sales tax rates. Personal property taxes on your car tags with no limit on the amount you can deduct based on the car's value, you can deduct that part as a personal property tax if you need more information, please contact an IRS office.

If you had any deductible tax not listed on Schedule A, lines 11 through 15 (such as foreign income tax), describe the tax and show the amount on lines 16 through 19. You should use Schedules C, E, or F (Form 1040) to deduct business Federal taxes or other taxes paid for your business or profession.

**Do Not Deduct.—**

Federal social security tax, Federal excise taxes on your personal goods or for transportation, telephone, or gasoline. Fees for hunting and dog licenses, car inspection, or drivers' licenses.

Taxes you paid for another person, water, sewer, or garbage collection, beer, wine, cigarettes, and tobacco.

Selective sales or excise taxes (such as those on admissions, room rental, etc.) even if they are separately stated.

(If these taxes are at the same rate as the general sales tax and you do not use the sales tax tables, you can deduct them as explained above.)

(Continued on page 16.)

**Example 2.—Assume the same facts except that your income was \$52,500.**

Step 1. Ohio sales tax table—\$19,999 income—family size 5—\$184.00

Step 2. Figure this step as follows: \$19,999—\$19,999=\$0.00 \$0.00+\$184.00=\$184.00

Step 3. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

Step 4. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

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Step 7. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

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Step 9. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

Step 10. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

Step 11. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

Step 12. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

Step 13. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

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Step 15. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

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Step 25. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

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Step 33. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

Step 34. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

Step 35. Figure this step as follows: \$52,500—\$49,999=\$2,501 \$2,501—\$2,501=\$0.00 \$0.00+\$184.00=\$184.00

**Example 3.—Assume your income was \$100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.**

Step 1. The Ohio table for a family of 5 people shows \$184.00

Step 2. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step 3. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

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Step 7. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step 8. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step 9. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step 10. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step 11. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step 12. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step 13. Figure this step as follows: \$184.00—\$184.00=\$0.00 \$0.00+\$184.00=\$184.00

Step



**Miscellaneous Deductions**

**Alimony Paid.**—You can now deduct alimony payments of alimony or separate maintenance made under a divorce or separation agreement. For more information, please see Instructions for Form 1040, line 27, on page 11.

**Union Dues.**—You can deduct dues paid to unions.

**Business Use of Home, Including Office Use.**—Generally, except for interest, taxes, and casualty losses, no deduction will be allowed for a dwelling unit that you used for personal purposes during the taxable year. However, if you used a part of your dwelling exclusively on a regular basis in connection with your employer's trade or business, you may deduct the expenses which you paid for the use of the home. If the deduction is more appropriate and helpful, no deduction is allowable.

Please see instructions for Schedule E (Form 1040) for information on deductions allowable for rental use of a dwelling used as a residence, including vacation homes.

For more information and the method of computing the deduction, get Publication 587, *Business Use of Your Home*. Contributions to Candidates for Public Office, etc., Itemized Deduction.—You may claim an itemized deduction on Schedule A, or a tax credit on Form 1040, line 38, but you cannot claim both for contributions to candidates for public office and political committees and newsletter funds or candidates and elected public officials.

If you elect to claim an itemized deduction on Schedule A, the amount of the deduction may not be more than \$100 (\$200 if you are married filing jointly).

**Instructions for Schedule B (Form 1040)**

If you are required to use Part I or Part II of Schedule B, you must answer both questions in Part III.

**PART I.—Interest Income**

If you receive more than \$400 in interest, you must complete Part I of Schedule B and enter the names of all payors in column (a) of Line 1.

**Line 1—Interest Income.**—List the names of all payors in column (a) of Line 1. Report any interest you received or which you were entitled to receive, but which you did not have to be entered in your taxable income.

**Include Interest on the Following:**—Accounts with banks, credit unions, savings and loan associations, etc. Tax refunds. Notes and loans.

Bonds and debentures. Also arbitrage bonds issued after October 9, 1969, by State and local governments. But do not report interest on other State and municipal bonds and securities. If you held corporate bonds or other notes of debt organizations, you must report this interest on Schedule B, line 1.

contribution" on line 31 next to the amount of the contribution. See instructions for Form 1040, line 38, on page 12.

**Expenses for Education.**—The rules for reporting educational expenses are the same as those on page 10 for Employee Business Expenses.

**You Can Generally Deduct Expenses for—**Education that helps you keep up or improve skills you must have in your present job, trade or business.

**Do Not Deduct Education Expenses for—**Education that you need to meet the minimum educational requirements for your job, trade, or business.

**Education that is part of a course of study that will lead to your getting a new trade or business.**

**You Can Also Deduct Several Other Kinds of Miscellaneous Expenses Such As:** Gambling losses, but only up to the amount you won and reported on Form 1040, line 20.

**Cost of safety equipment, small tools, and supplies used in your job.**

**Dues to professional organizations and chambers of commerce.**

**Certain costs of business entertainment, subject to limitations and reporting and substantiation requirements.**

**Fees you paid to information agencies to get a job.**

**Necessary expenses connected with production of income or property held for sale or producing income.**

**PART II.—Dividends**

If you received more than \$400 in gross dividends and other distributions (including capital gain dividends and nontaxable distributions), you must complete Part II and answer the questions in Part III.

**Line 3—Gross Dividends and Other Distributions on Stock.**—If you own stock, you must report as dividends any payments made to you by a corporation in the form of cash and profits. Usually dividends are paid in cash. But if you received merchandise or other property, you have to report its fair market value.

**Dividends and other distributions (including capital gain dividends and nontaxable distributions), list names of all payors and amounts received in Schedule B, line 3.** Please be sure to include amounts you received through nominees or other agents. List their names as payers. Also include amounts you received as a nominee or as a partnership or beneficiary of an estate or trust.

**Do Not Report the Following as Dividends:**—Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions, on deposits or accounts from which you could withdraw your money. (Report these as interest.)

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, please get Publication 550, *Investment Income and Expenses*.

**Line 5—Capital Gain Distributions.**—Enter on this line the capital gain distributions included in Schedule B, line 3. Also see note above Part III of Schedule B.

**Line 6—Nontaxable Distributions.**—Enter on this line the total of nontaxable distributions included in Schedule B, line 3.

**Instructions for Schedule D (Form 1040)**

The Tax Reform Act of 1976 increased the holding period for long-term capital gains and losses from 6 months to 9 months for 1977 and one year for 1978 and after.

For amounts received from an installment sale, the holding period rule in effect in the year of sale will determine the treatment of the amounts received as long-term or short-term gain.

Gains and losses on agricultural commodity futures contracts (but not options on futures contracts) will retain the 6-month holding period rule for long-term treatment.

Under the Act, the limitation on capital losses that can be used to offset other income has been increased from \$1,000 to \$2,000 for taxable years beginning in 1977. The limitation will increase to \$3,000 for taxable years beginning after December 31, 1977. (If you are married and filing a separate return, the limitations and filing a separate return, the limitations specified above must be reduced by one-half.)

**A. Who Should Complete Schedule D.**—You should use Schedule D if you have capital gains or losses or exchanges of a capital asset as defined in Instruction B, below. In general, use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D to report:

(1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property, and certain oil and gas property;

(2) the involuntary conversion of certain capital assets, and

(3) the disposition of other noncapital assets not mentioned in (1), above. If a capital asset is involuntarily converted (for example, because of casualty or theft), you may use Form 4686, *Casualties and Thefts*, instead of Schedule D. See instructions for Part I, Section A. You can get these forms from any Internal Revenue Service office.

**B. What is a Capital Asset.**—Generally all property you own and use for personal purposes, pleasure, or investment is a capital asset. Some examples are: the home you own and live in with your family, your household furnishings, a car used for pleasure, and stocks or bonds held in your personal account.

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**PART III.—Foreign Accounts and Foreign Trusts**

**Do You Have an Account in a Foreign Country or Were You a Grantor of, or Transferor to, a Foreign Trust?**

If at any time during 1977, you had an interest in or signature or authority over a bank account, securities account, or other financial account in a foreign country or were a grantor of, or transferor to, a foreign trust, you must check the appropriate Yes box(es). (If you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts, you must check the Yes box for question 1.)

Yes box for question 1.

tion as a sale of property on the date of transfer. You should report the fair market value of the property at the time of transfer as the sales price. Ordinary income or capital gains provisions will apply as if a sale actually occurred.

**D. Exchange of "Like Kind" Property.**—Although no gain or loss is recognized when property held for investment is exchanged solely for property of a "like kind" to be held either for productive use in trade or business or for investment, you must report the transaction on Schedule D (Form 4797, whichever is applicable).

(This does not include property held in stock in trade or other property held primarily for sale, nor stocks, bonds, notes, or interests in partnerships, trusts, or estates of individuals (other than interest).

**E. Sale or Exchange of Capital Assets Held for Personal Use.**—When from the sale or exchange of such property is a capital gain and should be reported either in Part I or Part II. However, loss from the sale or exchange of such property (such as a car, jewelry, or a vacation home) is not deductible as a capital loss. (See instructions for Part I, Section A, under Other Basis, as Adjusted.)

**F. Cost of Basis.**—You must check the box for the basis of the property (as explained in the next paragraph), less applicable depreciation, depletion, etc.

You may need to use a basis other than actual cash cost if you acquired the property by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock. If you do not use actual cash cost, please attach an explanation of the basis used.

The basis of property acquired by gifts made before January 1, 1977, generally is the donor plus any gift taxes paid on the gift. For gifts made after January 31, 1976, only the value of the gift is reportable. The value at the time of the gift is added to the basis of the property in the

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gain part as ordinary income. Together with the regular ordinary income part of the lump-sum distribution, you may figure the tax on the distribution under a special averaging method. For more information, please get Form 4972, Special 10-year Averaging Method or Form 5944, Multiple Recipient, Special 10-year Averaging Method, and separate instructions.

## PART II.—Rental and Royalty Income

**Rent.**—If you were not in the business of selling real estate, but received rent from property you own or control, report the total on Schedule E, Part II, column (b). If you received property as rent, instead of money, report its fair market value.

You should report amounts received from room rent and other space rentals in this part, unless you also provided services to the person renting from you. If you provided services, report the full amount received in the business income part of Form 1040. If you were in the business of selling real estate, report rentals received in Schedule C.

Except as provided below, you can deduct depreciation expense for rental property and all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. Do not deduct capital investments or improvements. You should add these to the basis of the property for the purpose of depreciation. For example, a landlord who receives rent from a tenant but not the cost of major improvements, such as a new roof or remodeling, do not deduct the value of your own labor.

**If You Rent Part of Your House.**—If you rent out only part of your property, you can deduct only the part of your expenses that relate to the rented part. If you do not know the exact amount of these expenses, figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, you should deduct only half the depreciation and other expenses.

**Rental of Dwelling Unit Also Used for Personal Purposes.**—If you use a dwelling unit for both rental and personal purposes, including a vacation home, a dwelling unit, including a vacation home, if you use the dwelling for personal purposes more than the greater of 14 days or 10 percent of the number of days during the year for which the dwelling unit was actually rented at a fair rental. The deductible expenses resulting from the rental of the unit are limited to the amount by which the gross rental income exceeds the expenses for depreciation, interest, taxes, and casualty losses that are allocable to the rental use.

If the rental dwelling unit is rented for less than 15 days, no deductions (other than interest, taxes and casualty losses) are allowable on Schedule A (Form 1040) for the unit. You should not report the allowed and you should not report the rental income.

A dwelling unit includes a house, apartment, condominium, house trailer, boat or similar property.

## PART III.—Partnerships, etc.

**Partnership.**—If you are a member of a partnership, joint venture, or the like, you should include on Schedule E, Part III, your share of the ordinary income (whether you received it or not) or the net loss for the partnership taxable year which ends during the year covered by your return or on the same day as that covered by your return.

In determining the loss to be reported on your own return, you may not claim your share of a partnership loss (including capital loss) that is in excess of the partnership at the end of the partnership's taxable year. In the case of 1976, the adjusted basis of your interest in the partnership (for determining limitations on losses) generally shall not include any portion of any partnership liability with respect to which you have no personal liability. This liability restriction does not apply if your interest is in a partnership whose principal activity is investing in real property, other than mineral property.

(The amount of a partner's distributive share of a partnership loss that the partner is allowed to deduct in the current tax year may also be limited by the "at-risk" provisions discussed below.)

**Special "at-risk" rules apply in the case of a partnership engaged in the activity of:**

- (1) holding, producing, or distributing motion picture films or video tapes;
- (2) farming (cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including such things as raising and managing a crop of timber, and managing a tract of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity);
- (3) leasing personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization;
- (4) exploring for, or exploiting, oil and gas resources;

as a trade or business or for the production of income. Your share of any partnership loss from one of the above activities for the taxable year may not be greater than the total amount for which you are "at risk" for the activity at the close of the partnership's taxable year. Note: For 1976 taxable year, the limitation for 1976 taxable year is treated as a deduction allocable to such activity for your 1977 taxable year.

## Instructions for Schedule R (Form 1040)

**Credit for the Elderly.**—Individuals 65 or Over Having Any Type of Income. If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

To determine your credit, you must use Schedule R. However, if you are married filing jointly with your spouse, one of you is 65 or older and the other is 65 or older, you may elect to figure your credit under Schedule R (Form 1040)—Credit for the Elderly—Individuals Under 65 Having Gross Income from a Public Retirement System as a Result of His (Her) Services or Services of His (Her) Deceased Spouse.

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portion which elected to have its current taxable income taxed to its stockholders, you should report—

- (1) Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part II, line 3.

Subtract from the actual dividend distribution the non-dividend distribution of previously taxed income part on Schedule B (Form 1040), Part II, line 4. The result is the dividend income to be reported on Schedule B, Part II, line 3. Also include the long-term capital gain part on Schedule D, line 7.

- (2) Constructive dividends reported to you on Schedule K-1 (Form 1120S) taxable as ordinary income (loss) on Schedule E, Part III.

- (3) Constructive dividends reported to you on Schedule K-1 (Form 1120S) taxable as long-term capital gain on Schedule D, line 10.

If you are a shareholder claiming a deduction for a net operating loss, please attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any net debt the corporation owes you. Your net operating loss deduction is limited to that amount.

**Special "at-risk" rules set forth under Part III.—Partnership, etc., are also applicable to these special "at-risk" rules.** Please read these special "at-risk" rules by inserting "a small business corporation" where "partnership" appears and "shareholder" where "partner" appears and **Depreciation**.

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business, or property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. Please see Form 4562, Depreciation, for information on depreciation methods, limitations and special rules.

**Note:** Your total additional first-year depreciation deduction from all sources is limited to \$2,000 (\$4,000 if filing jointly).

**Class Life Asset Depreciation Range (CLADR) System and Class Life (CL) System.**—If you figure depreciation by using the Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970, you must file Form 4562, Class Life Asset Depreciation Range (CLADR) System, Class Life (CL) System for assets put in service before January 1, 1971. You must keep the records required by the regulations. For more information, please get Publication 534, Tax Information on Depreciation.

your spouse, one of you is 65 or older and the other is 65 or older, you may elect to figure your credit under Schedule R (Form 1040)—Credit for the Elderly—Individuals Under 65 Having Gross Income from a Public Retirement System as a Result of His (Her) Services or Services of His (Her) Deceased Spouse.

You are generally considered to be "at risk" for an activity to the extent of the cash and the adjusted basis of other property you contributed to the activity, as well as any amount which you are either personally liable or have pledged property as security (other than property used in the activity). Additional information concerning "at-risk" limitations and a schedule of other items of income, deductions, credits, etc., are to be carried on your individual return as contained on copy B of Schedule K-1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc.

As a partner, you must include on Schedule SE your distributive share of partnership income or (loss) from the operation of a trade or business, a farm, or employment. For more information, please get Publication 541, Tax Information on Partnership Income and Losses.

**Estate and Trusts.**—If you are a beneficiary of an estate or trust, you should report your taxable part of its income whether you received it or not as follows: Dividends from qualifying domestic corporations on Schedule B (Form 1040), Part II, line 3. Note: If total dividends received from all sources are \$400 or less, you may enter total on Form 1040, line 10a, without itemizing on Schedule B (Form 1040).

Short-term capital gains on line 2, Schedule D (Form 1040). Long-term capital gains on line 9, Schedule D (Form 1040). Other taxable income less deductions for depreciation and depletion and other deductions on Schedule E, Part III. Please see Schedule K-1 (Form 1041) or Form 999-B for information from the fiduciary about these items. Include your share of items of tax preference on Form 4625.

A U.S. person who transferred property to a foreign trust may have to include the income resulting from the property in his or her taxable income, if during 1977, the trust had a U.S. beneficiary.

**Income from Farming Reported in Part III.**—If your gross income from farming (or fishing) is at least two-thirds of your gross income, the penalty for not paying estimated tax will not apply if you file your return by the date you must pay the tax due, or before March 1, 1978.

If you are a member of a partnership or other entity, you are also required to file a Schedule R (Form 1040) with your return. Please see the instructions for Schedule R, Part III, for information on how to report partnership income or your part of fiduciary taxable income from farming (or fishing) in column (d).

**Small Business Corporations.**—If you are a shareholder in a small business corporation, you may be able to take a credit against your tax.

To determine your credit, you must use Schedule R. However, if you are married filing jointly with your spouse, one of you is 65 or older and the other is 65 or older, you may elect to figure your credit under Schedule R (Form 1040)—Credit for the Elderly—Individuals Under 65 Having Gross Income from a Public Retirement System as a Result of His (Her) Services or Services of His (Her) Deceased Spouse.

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If you do not make this election you must figure the credit under Schedule R.

#### Special Rules.—

(1) Married couples must file joint returns to be eligible for the credit. No credit is allowed to a married couple who lived together at any time during the taxable year unless they file a joint return. However, a married couple who did not live together at any time during the taxable year does not have to file a joint return to be eligible for the credit.

(2) The credit is available regardless of work experience in earlier years.

(3) No credit is allowed to a nonresident alien unless the alien and his or her spouse who is a citizen or resident of the United States elect to be taxed on their worldwide income and file a joint return.

**Figuring the Credit.**—If you are having IRS figure your tax and also want them to figure your credit for the elderly, please see page 4 of the instructions.

If you are figuring the credit yourself, you will need to read the following instructions. If you and your spouse are eligible to make the election noted previously, read the instructions and complete Schedule R and Schedule RP to determine your maximum credit. Fill in only one schedule (either Schedule R or Schedule RP) and file it with your return.

The maximum initial amount of income on which you can take the credit is based on your filing status and, if married, the age of your spouse.

### Instructions for Schedule RP (Form 1040)

#### Credit for the Elderly—

**Individual(s) Under 65 Having Gross Income from a Public Retirement System as Determined by His (Her) Excesses or Services of (His) Deceased Spouse**

If you are under 65 and have gross income from a public retirement system resulting from your service or the service of your spouse, you may be able to take a credit against your tax.

To determine your credit, you must use Schedule RP. However, if you are married filing jointly and your spouse is 65 or older, unless both of you have elected to figure the credit under Schedule RP, you must determine the credit by using Schedule R (Form 1040), **Credit for the Elderly**, and the instructions.

#### Special Rules.—

(1) Married couples must file joint returns to be eligible for the credit. No credit is allowed to a married couple who lived together at any time during the taxable year unless they file a joint return. However, a married couple who did not live together at any time during the taxable year does not have to file a joint return to be eligible for the credit.

(2) The credit is available regardless of work experience in earlier years.

If you are:

Single (Includes Unmarried Head of Household and Qualifying Widow(er) dependent child), 65 or over . . . . .

Married filing jointly and only one spouse is 65 or over . . . . .

Married filing jointly and both spouses 65 or over . . . . .

Married filing a separate return, 65 or over, and your spouse is not living with you at any time during the taxable year . . . . .

From this amount you must subtract (on lines 2a and b), certain exempt pensions and annuities, and you may also have to subtract a part of your adjusted gross income as shown on Form 1040, line 31. The maximum amount allowable as a credit are shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 37.

\$375 (15 percent of \$2,500) on a separate return if single and 65 or over or on a joint return where one spouse is 65 or over.

\$562.50 (15 percent of \$3,750) on a joint return if both spouses are 65 or over.

\$281.25 (15 percent of \$1,975) on a separate return if single and 65 or over, or on a joint return with your spouse at any time during the taxable year.

Please figure your credit as follows:

Check filing status and age box.

Line 1.—Enter the initial amount of income for credit computation as instructed on the schedule.

Line 2a.—Enter the following pensions and annuities received during 1977.

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security, enter the gross amount before deduction of any taxes withheld to pay medical insurance premiums.

(2) Any other pensions and annuities that are not taxed, including from a monthly pension plan, Government life insurance, or an annuity contract that do not result from the cost of the contract. (Do not include supplemental annuities under the Railroad Retirement Acts, military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts excluded from gross income such as amounts received under accident or health insurance plans or as compensation for injury or sickness.

Line 2b.—Show one-half of the excess of your adjusted gross income (Form 1040, line 31) over:

\$7,500 if single.

\$10,000 if married filing a separate return.

Line 3.—Add lines 2a and b and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.)

Lines 5 through 7.—Complete these lines as instructed on the schedule.

If you need more information, please get Publication 524, Tax Credit for the Elderly. It gives examples of how to figure the credit and also sample filled-in schedules.

If you are:

Married filing a separate return, under 65, and have not lived with your spouse at any time during the taxable year . . . . . 1,875

Note: The \$3,750 must be divided between you and your spouse on a joint return, but no more than \$2,500 may be allocated to either.

From this amount you must subtract certain exempt pensions and annuities and you may also have to subtract a part of your 1977 earned income. The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 37.

\$375 (15 percent of \$2,500) on a separate return if single and under 65.

\$562.50 (15 percent of \$3,750) on a joint return if both spouses are 65 or over or on a joint return where both spouses are under 65.

\$281.25 (15 percent of \$1,975) on a separate return if single and under 65, or on a joint return with your spouse at any time during the taxable year.

Please figure the credit as follows:

Please enter the name of the public retirement system of the spouse under 65. If both you and your spouse are under 65, please enter the name of the public retirement system of both you and your spouse. Please identify the public retirement system received by the husband with a (H) and the wife with a (W).

Check filing status and age box. By checking the box for a married couple filing a joint return where one spouse is 65 or over, you and your spouse elect to figure your credit under Schedule RP.

Line 1.—Enter the maximum amount of retirement income for credit computation as instructed on the schedule.

On a joint return, a married couple must divide the maximum amount of retirement income between them, but not more than \$2,500 may be allocated to either. Please use column A for wife and column B for husband.

Exception.—If you and your spouse are filing a separate return, you are not required to use Schedule RP; the spouse under 65 should use column B.

Line 2a.—Show the following pensions and annuities received during 1977:

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security, enter the gross amount before deduction of any amount withheld to pay medical insurance premiums.

(2) Any other pensions and annuities that are not taxed, including from a monthly pension plan, Government life insurance, or an annuity contract that do not result from the cost of the contract. (Do not include supplemental annuities under the Railroad Retirement Acts, military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts excluded from gross income such as amounts received under accident or health insurance plans or as compensation for injury or sickness.

Line 2b.—Show earned income received during 1977 on line (i) or (ii), depending on your age. If you or your spouse

was 72 or older on January 1, 1978, do make an entry on this line for him or her.

Earned income is wages, salaries, professional fees or other amounts received as payment for services. A regular annuity or pension is not earned income.

If you or your spouse was in a trade or business and capital were to a great extent income-producing factors, you should consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

Line 3.—Add lines 2a and b and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 3 exceeds the rest of the schedule to figure your credit, if both columns are zero or less on line 4, you cannot take a credit for the elderly so do not complete the rest of the schedule.

Line 5.—If you are under 65, enter your retirement income on line a. Please see below for what income to enter.

If you are 65 or older, enter your retirement income on line b. Please see below for what income to enter.

What is Retirement Income.—

(a) If you were under 65 on January 1, 1978, your retirement income includes only the amount you received during 1977 from a pension or annuity under a public retirement system or of a deceased spouse.

(b) If you were 65 or older on January 1, 1978, your retirement income includes pensions, annuities, interest, rents, dividends, proceeds of retirement contracts, and amounts which are reported as income on Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount received before subtracting depreciation or any other expenses.)

Lines 6 through 10.—You should complete these lines as instructed on the schedule.

If you need more information, please get Publication 524, Tax Credit for the Elderly. It gives examples of how to figure the credit, and also sample filled-in schedules.

**Married Residents of Community Property States.**—If you are married filing a joint return and live in a community property State, you should disregard community property laws for purposes of computing the credit for the elderly on Schedule RP. The credit is based on the non-taxable income based on the credit is considered that of the individual whose services gave rise to the income.

or business, unless specifically excluded. Please see Schedule SE.

**Deductions for Business Use of a Dwelling Used as a Residence.**—You may deduct, within certain limits, business expenses that are allocable to a portion of your home only if that portion is exclusively used on a regular basis:

(a) as your principal place of business,

(b) as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or

(c) in connection with your business if it is a separate structure that is not attached to your dwelling unit.

after you reached mandatory retirement age.

(ii) were not permanently and totally disabled, or

(iii) were not permanently and totally disabled on January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability), or

(iv) have made a valid irrevocable election not to claim the disability income tax credit.

Generally, minimum retirement age is the age at which you are eligible to receive a pension or annuity without regard to disability. **Mandatory retirement age** is the age at which it has been the practice of your employer to terminate, because of age, the services of the class of employees to which you belong.

For information on how to report your disability retirement income, please see Instructions for Schedule E.

(b) If you were 65 or older on January 1, 1978, your retirement income includes the amounts received during 1977 from pensions, annuities, interest, rents, dividends, proceeds of retirement contracts, and amounts which are reported as income on Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount received before subtracting depreciation or any other expenses.)

Lines 6 through 10.—You should complete these lines as instructed on the schedule.

If you need more information, please get Publication 524, Tax Credit for the Elderly. It gives examples of how to figure the credit, and also sample filled-in schedules.

**Married Residents of Community Property States.**—If you are married filing a joint return and live in a community property State, you should disregard community property laws for purposes of computing the credit for the elderly on Schedule RP. The credit is based on the non-taxable income based on the credit is considered that of the individual whose services gave rise to the income.

or business, unless specifically excluded. Please see Schedule SE.

**Deductions for Business Use of a Dwelling Used as a Residence.**—You may deduct, within certain limits, business expenses that are allocable to a portion of your home only if that portion is exclusively used on a regular basis:

(a) as your principal place of business,

(b) as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or

(c) in connection with your business if it is a separate structure that is not attached to your dwelling unit.

### Instructions for Schedule C (Form 1040)

one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F (Form 1040).

If some of your expenses are part business and part personal, you can deduct only the business part. For example, if only half of your car usage is for business, you can deduct only half of the cost of operating the car.

You should report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

You have to pay the social security self-employment tax on income from any trade

**Note.** You may be entitled to claim the new jobs credit if you hired additional employees this year. However, you may not take a deduction for that portion of your expenses that is equal to the amount of the new jobs credit allowable before application of the tax liability limitation. See Form 5884, New Jobs Credit, and Publication 302, Tax Information for Small Business, for additional information.

If you owned a business or practiced a profession, you should complete Schedule C. Then enter your net profit or loss on Form 1040, line 13. If you had more than



spent for replacements or permanent improvements to property, or personal living and family expenses.

**Automobile Expenses, Special Rider.**—Please see page 10 for optional method of figuring deductible automobile expenses.

**Schedule C—Expense Account Information.**—Expense account information means (a) amounts other than compensation received as advances or reimbursements (b) amounts paid by you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies, for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

**Foreign Conventions.**—Generally, no deduction is allowed for attendance at more than two foreign conventions during your taxable year. The amount of expenses you can deduct is limited to the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention you must attach both of the following to your tax return for the year in which the expenses are deducted:

(1) Your signed statement indicating the total days of the trip, the days and amounts spent traveling, the number of hours each day devoted to scheduled business activities, a program of the business activities; and

(2) A written statement, signed by an officer of the organization or group sponsoring the convention, indicating a schedule of business activities for each day of the convention and the number of hours of each day attended such scheduled business activities.

For more information, please get Publication 463, Travel, Entertainment, and Gift Expenses.

Under certain conditions, request to exempt your income from service as a minister, member, or practitioner by filing Form 4361. If you filed Form 4361 and you have not included the amount of tax on Form 4361 on Form 1040, line 48, (Note: If you filed Form 4361 but have \$400 or more from other net earnings subject to self-employment tax, you must complete Schedule SE.) You can get forms, schedules, and publications from any Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an extension of time to pay the tax. For more information, see Publication 517, Social Security for Members of the Clergy and Religious Workers.

**Members of Certain Religious Sects.**—If you have conscientious objections to social security insurance because of your belief in

employees) on Form 1040, line 25, instead of on Schedule C, line 15a.

For detailed filing requirements, please see instructions for Form 1040, line 25, on page 10.

**Line 15b—Employee Benefit Programs.**—You should enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15(a). Include on line 15(b) contributions to insurance, health, and welfare programs.

**Line 16—Interest on Business Indebtedness.**—Generally, a cash basis taxpayer, who in 1977 prepaid interest allocable to any period after 1977, can only deduct the amount allocable to 1977. See Publication 545, Income Tax Deduction for Interest Expense.

Do not include on line 16, interest that your trade or business paid or accrued on debts used to purchase or carry out the trade or business. You should claim this interest on investment debts on Schedule A (Form 1040). For further information, please see Schedule A (Form 1040) instructions.

**Line 17—Bad Debts from Sales or Services.**—You should include on this line sales or portions of them, arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected. For more information, please get Publication 552, Information on Deductions for Bad Debts.

**Line 18—Depletion.**—If a deduction is claimed on account of timber depletion, you should attach Form T to your return.

**Line 19—Other Business Expenses.**—You should include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts

though you are receiving social security benefits.

To assure proper credit to your account, please enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Each year's cost will be deductible at the time which their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year that overlaps the date of a rate or earnings base change.

**Ministers, Members of Religious Orders, and Christian Science Practitioners.**—If you are a duly ordained, commissioned, or licensed minister of a church, a member of a religious order (who has not taken a vow of poverty) or a Christian Science practitioner, you are subject to social security self-employment tax. But you can,

tool facilities and on-the-job training and child care facilities ratably over a 60-month period instead of taking the depreciation deduction. You may also elect to amortize expenditures for research or experimental work or a trade mark or trade name ratably over a period of not less than 60 months.

For more information, please get Publication 535, Tax Information on Business Expenses and Operating Losses.

**Treatment of Nonresidential Real Property.**—Special rules apply if you began construction of nonresidential real property after December 31, 1975, and construction was not completed within the same taxable year.

If the construction period interest and taxes were paid or accrued in 1976, only 50 percent of those amounts should have been deducted in 1976; the balance year in which the property is ready to be placed in service or is ready to be held for sale, whichever is later, and following that year the full amount has been allowable as a deduction.

If the construction period interest and taxes were paid or accrued in 1977, only 20 percent is deductible in 1977; 20 percent is deductible in 1978 (or in the taxable year in which the property is ready to be placed in service or is ready to be held for sale, whichever is later) and each following year until the full amount has been allowable as a deduction.

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**Nonresidential real property.** means real property that is not or cannot reasonably be expected to be residential rental property, real property held for sale as dwelling units, or low-income housing.

**Line 15a—Retirement Plans, etc.**—You should enter the amount you claim as a deduction for contributions to profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an

Important Notice: If you are a self-employed person, Form 1040, line 31, is not to be completed. It is to be completed by you to complete lines 1 through 13 of Schedule SE (Form 1040), even though your self-employment income is less than \$400. You may be eligible to claim the earned income credit. Please see page 2. Income exempt from self-employment tax as a result of filing Forms 4029 or 4361, is not earned income for purposes of the earned income credit.

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-employment tax regardless of age, and even

play \$8,000 (line 31) is not to be completed by you to complete lines 1 through 13 of Schedule SE (Form 1040), even though your self-employment income is less than \$400. You may be eligible to claim the earned income credit. Please see page 2. Income exempt from self-employment tax as a result of filing Forms 4029 or 4361, is not earned income for purposes of the earned income credit.

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## Instructions for Schedule SE (Form 1040)

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sale of merchandise was an income-producing factor, inventories of merchandise must be included into account at the beginning and end of your taxable year.

The inventories can be valued at:

(1) cost;

(2) cost or market, whichever is lower;

(3) any other method approved by the Commissioner of Internal Revenue.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. You should use Form 3115 to apply for permission, and file it with the Service within 180 days after the beginning of the taxable year in which you want to use the new method.

**Cost of Operations (Where Inventories are Not an Income-determining Factor).**—If you are a cash basis taxpayer, the amount applicable to cost of operations, you should complete the appropriate lines of Schedule C-1.

**Line 4—Other Income.**—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

**Deductions.**

**Line 6—Depreciation.**—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property held for a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. See Publication 562 for information on depreciation methods, limitations and special rules.

**Class Life Asset Depreciation Range (CLADR) System and Class Life (CL) System.**—If you figure depreciation by using the Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970, you must file Form 4832, Class Life Asset Depreciation Range (CLADR) System.

**Line 9—Repairs.**—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably lengthen the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. You should include on line 9 the cost of repairs from Form 4832 if the Class Life Asset Depreciation Range (CLADR) System of depreciation is used.

**Line 14—Amortization.**—You may elect to amortize expenditures for pollution control

Line 1—Gross Receipts or Gross Sales.—Please enter gross receipts or sales from your trade or business, except those items required to be reported on line 4. (See instructions for line 4.)

Line 2—Cost of Goods Sold, Schedule C-1.—If you use the installment method of reporting income from sales, please attach to your return a schedule showing separately for 1977 and the three preceding years:

(1) gross sales;

(2) cost of goods sold;

(3) gross profit;

(4) percentage of gross profits to gross sales;

(5) gross profits on amounts collected.

Line 2—Cost of Goods Sold, Schedule C-1.—If you were engaged in a trade or business in which the production, purchase, or

kept such books, you can use either the cash method, accrual method, or in certain limited situations the completed contract method of accounting. The method you use must properly reflect your income.

Cash method means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is constructively received when it is credited to your account or set aside for you to draw on at any time.

Accrual method means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the taxable year.

**Item A—Principal Business Activity and Product.**—You should give the one business activity that accounted for the largest gross income on your return. See Schedule C, page 1, line 2. State the broad field of business activity as well as the product or service. For example, "whole-sale—drugs," "retail apparel."

**Item C—Employer Identification Number.**—You do not need an employer identification number unless you were required to file an employment, excise, or alcohol, tobacco, and firearms tax return or maintain a Keogh (H.R. 10) plan.

**Item D—Business Address.**—Do not use your home address as a business address unless you actually conducted the business from your home. You should show the street address rather than the box number.

**Item F—Information Returns.**—You may be required to file information returns for gifts, royalties, interest, rents, royalties, annuities and pensions. For more detailed information, please see Instructions for Forms W-3 (Transmittal of Wage and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

**Income.**

**Line 1—Gross Receipts or Gross Sales.**—Please enter gross receipts or sales from your trade or business, except those items required to be reported on line 4. (See instructions for line 4.)

**Line 2—Cost of Goods Sold, Schedule C-1.**—If you use the installment method of reporting income from sales, please attach to your return a schedule showing separately for 1977 and the three preceding years:

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(1) gross sales;

(2) cost of goods sold;

(3) gross profit;

(4) percentage of gross profits to gross sales;

(5) gross profits on amounts collected.

Line 2—Cost of Goods Sold, Schedule C-1.—If you were engaged in a trade or business in which the production, purchase, or

You may also deduct expenses allocable to space within your home that is used on a regular basis as a storage unit for inventory held for use in your trade or business, but only if your home is the sole fixed location of your trade or business.

**Limitation on Deduction.**—Subtract the allowable interest, taxes and casualty losses allocable to business or storage use from the amount of gross income derived from trade or business use and determine the balance. You may deduct so much of your other expenses allocable to business or storage use that do not exceed this balance.

The interest, taxes, or casualty losses not allocable to business or storage use should be entered on Schedule D (Form 1040).

**Special Rule for Day Care Services.**—If you use space in your home on a regular basis in your trade or business of providing day care services, you may deduct the business expenses attributable to the business use even though you also use the space for nonbusiness purposes. To figure your deduction, you must allocate your expenses for the space by the ratio of hours of business use to total hours of availability for all uses. You must also comply with applicable State licensing, certification, and other requirements in order to deduct expenses accrued after August 31, 1977.

For more information, please get Publication 587, Business Use of Your Home. See instructions for Schedule E (Form 1040) for information on deductions for rental of a dwelling used as a residence.

**Limited Deduction for Losses Arising from Certain Activities.**

If you are engaged in the activity of:

(1) holding, producing, or distributing motion picture films or video tapes;

(2) farming (see the instructions for Schedule F (Form 1040) for a limitation on farming);

(3) leasing or subleasing property other than real property, or other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization; or

(4) exploring for, or exploiting, oil and gas resources;

as a trade or business or for the production of income, any loss from that activity may not exceed the total amount you have risked amount that you personally invested plus any amount of loss from which you are personally liable.

**Note.** Enter as a deduction on line 19, any amount of loss from such activity that was incurred in 1976, but not allowed for that year.

**Accounting Methods and Records.**—You must use the cash method on your return unless you kept books of account, if you

Line 1—Gross Receipts or Gross Sales.—Please enter gross receipts or sales from your trade or business, except those items required to be reported on line 4. (See instructions for line 4.)

Line 2—Cost of Goods Sold, Schedule C-1.—If you use the installment method of reporting income from sales, please attach to your return a schedule showing separately for 1977 and the three preceding years:

(1) gross sales;

(2) cost of goods sold;

(3) gross profit;

(4) percentage of gross profits to gross sales;

(5) gross profits on amounts collected.



years immediately preceding the year for which you elect to use the nonfarm option. Do not use the optional method of figuring net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than \$1,600. Additionally, in all such combined cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits. In order to use the nonfarm option, you must report both actual net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you elect to use both the nonfarm option and the farm option in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any one taxable year cannot be more than \$1,600.

For the nonfarm optional method, you should figure your share of gross profits from the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

### Share-Farming Arrangements

If you produce crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings on Schedule F for income tax purposes, and on Schedule SE for social security self-employment tax purposes. For more information on self-employment tax, please see Publication 533, Information on Self-Employment Tax.

Income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year.

For more information, please get Publication 225, Farmer's Tax Guide.

### Accrual Method of Reporting

The gross profits are figured as in the summary of income and deductions on page 2 of Schedule F. In determining the gross profits, you must include the value of inventories according to the farm price method, which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the farm-price method or the unit-livestock-price method. If you use an accrual method of accounting, you must inventory growing crops.

For the optional method, you should figure your share of gross profits from the farm partnership according to the partnership agreement. In the case of guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

### Optional Method for Computing Net Earnings From Nonfarm Self-Employment

If you are a regularly self-employed individual you may, if you meet certain conditions, use an optional method to determine your net earnings from nonfarm self-employment. The option is available when your actual earnings from nonfarm self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits.

Under the nonfarm optional method, you as a regularly self-employed individual may report two-thirds of your gross nonfarm profits (but not more than \$1,600) as your net earnings from self-employment if your net earnings from such self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits from such self-employment. However, unlike the farm optional method, the option to report less than your actual net earnings from nonfarm self-employment.

You may use the optional method of figuring net earnings from nonfarm self-employment if you are: (1) regularly self-employed, or (2) regularly a member of a partnership. This requirement is met if you had actual net earnings from self-employment of \$400 or more (including your distributive share of the income or loss from any partnership in which you are a member) in at least 2 of the 3 consecutive

(1) Profits received from the sale of livestock and other items bought for resale; (2) Cash and the value of merchandise or property received in exchange for livestock and products raised during 1977 or earlier years; (3) Other farm income.

## Instructions for Schedule F (Form 1040)

Stock and other items bought for resale; (2) Cash and the value of merchandise or property received in exchange for livestock and products raised during 1977 or earlier years; (3) Other farm income.

**Livestock Sold on Account of Drought**  
You can elect to include livestock sale proceeds in income in the taxable year following the taxable year of a drought, if your principal trade or business is farming, and if you can establish that the sale would not have occurred except for the drought and if you are designated as being eligible for Federal Government assistance. You can elect to include crop insurance proceeds and certain disaster payments in

come, may, under State law, be community property. However, in the case of a husband and wife partnership, as in other partnerships, the distributive share of each must be entered as partnership income on Schedule E (Form 1040) Part III, for income tax purposes, and on Schedule SE, line 1(b), for self-employment tax purposes. (You should report nonfarm partnership income in Schedule SE, line 5(b), for social security self-employment tax purposes.)

**Note:** If a member of a continuing partnership dies, part of the deceased partner's distributive share of the partnership's ordinary income or (loss) for the taxable year of the partnership in which the partner died must be included in the partner's net earnings from self-employment.

### Optional Method for Computing Net Earnings From Farm Self-Employment

If your gross profits for the year from farming were not more than \$2,400, you can report two-thirds of your gross profits from farming instead of your gross profits from farming. If your gross profits from farming were more than \$2,400, and your actual net earnings from farming were less than \$1,600, you can report \$1,600.

There is no limitation on frequency of electing the optional method for self-employment income solely from farming. This method is used, however, it must be applied to all farm earnings from self-employment for the year. It may be used to increase or decrease net farm earnings and it may be used even if the farming operation resulted in a loss. You may change the method (either from actual net to optional net or the reverse) after you file your return. The change may be made by the taxpayer or the taxpayer's agent, or the taxpayer's behalf if the taxpayer is incompetent or deceased.

**Note:** You may be entitled to claim the new jobs credit if you hired additional employees during 1977. If you do, you may not take a deduction for that portion of the wages or salaries paid or incurred which is equal to the amount of the new jobs credit allowable before application of the tax liability limitation. For more information on the new Jobs Credit, for additional information.

### Employer Identification Number

You do not need an employer identification number unless you maintained a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

**Cash Receipts and Disbursements Method of Reporting**  
You should include the following in income:

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poration or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

**E. Property Gains and Losses.—Gain or loss:** (1) From the sale or exchange of a capital asset; (2) From certain transactions involving timber, coal, or domestic iron ore; (3) From the sale or exchange of property (other than a partnership interest or property) that is property (a) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year; or (b) property held primarily for sale to customers in the ordinary course of the trade or business.

**F. Net Operating Losses.—**No deduction for net operating losses of other years is allowed in figuring net earnings from self-employment.

### More Than One Trade or Business

If you farmed and also had one or more other trades or businesses, your net earnings from self-employment are the combined net earnings from self-employment of all your trades and businesses. Thus, if you had a loss in one trade or business, it reduces the income from another trade or business. In these cases, please use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities respectively. Make the combined computation of self-employment tax on Schedule SE.

### Joint Returns

For a joint return, you should show the name of the spouse with self-employment income on Schedule SE. If both you and your spouse have self-employment income, each of you must file a separate Schedule SE. You must include all businesses on Form 1040, line 13 or 19, as appropriate. Then enter the combined self-employment tax on Form 1040, line 48.

### Community Income

For the purpose of figuring net earnings from self-employment, if you have income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all the income is considered the wife's.

If you file separate returns, please attach Schedules C and SE or Schedules F and SE to the return of the spouse with self-employment income. Community income included on these schedules must be divided, for income tax purposes, on the basis of the community property laws.

### Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a partnership, including any guaranteed payments. No part of that share can be called to your spouse, even though the in-

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attach an explanation. Also exclude from Schedule SE, line 2, any additional first-year depreciation or unreimbursed expenses resulting from farm partnership income.

**Use Schedule SE, line 7, to exclude any amounts reported in Schedule C that should not be taken into account in figuring your net farm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7.**

In figuring net earnings from self-employment, do not take into account income (or loss) or any deductions for expenses connected with this income from the following sources:

**A. Employees and Public Officials.—**Income (fees, salaries, etc.) from the performance of services as: (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) an employee (except as indicated above).

**Note:** An employee 18 or over who has income from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the employee kept the profits from those sales.

**B. Certain Payments to Retired Partners.—**Income received by a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not receive services for the partnership during the year.

**C. Real estate rentals.—**Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or shareholder in a partnership, or from a partnership on Schedule E, Part II. However, rental income from a farm is not included if the rental arrangement provides for material participation by the landlord and the landlord does participate materially in the production or in the management of the production of one or more farm products on his or her land. This income represents farm earnings and should be reported on Schedules F and SE.

**Note:** To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apartments, houses, furnishing hotel services, tourist camps or homes; or payments for space in parking lots, warehouses, or storage space.

Income from a partnership is also included in figuring net earnings from self-employment.

the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get a refund of the self-employment tax. See instructions for Form 4029, line 48.

**Coverage of Ministers and Members of Religious Orders Who Are U.S. Citizens Serving Outside the U.S.—**U.S. citizens serving outside the U.S. (such as missionaries) may figure net earnings from self-employment as if they were serving in the U.S. Ministers or members of a religious order who are serving in a possession of the U.S. or in a foreign country must include their income in figuring net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christian Science practitioners are not included in this provision. The provision applies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging furnished you for the convenience of your employees.

**U.S. Citizens Employed by Foreign Governments or International Organizations.—**You are subject to the social security self-employment tax if you are a U.S. citizen employed in the U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization or organized unit of the international organizations. Income from this employment on Schedule SE, line 5(d).

**Self-employment Income of Certain Individuals Temporarily Living Outside the U.S.—**U.S. citizens who are self-employed outside the U.S. and who keep their residences in the U.S. must report their net earnings from self-employment in the same way as those who are self-employed in the U.S. The exclusion of income earned abroad for income tax purposes does not apply to the social security self-employment tax. This provision does not apply to U.S. citizens who have established residence in a foreign country.

**Fee Basis State or Local Government Employees.—**Fees received for functions and services performed by these employees (including public officers who in this capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement.

### Adjustments

You should exclude from Schedule SE, line 2, any item of income or expense that is included in the computation of net earnings from farm self-employment and



used in your business, but only where the basis of the items purchased is increased by the amount of the dividends excluded from income.

Please get Publication 225 for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

#### Agricultural Program Payments

In Cash.—You should enter the total amount of price support payments, diversion payments, and cost share payments received in cash (537) on line 43.

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, please enter the total amount paid by the Department of Agriculture to the vendor or contractor.

#### Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are sold or forfeited to the CCC. If the loan is in income when received, if you made the election or delivered or forfeited the pledged commodity, you should enter the amount received on line 23. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income unless you receive permission from the Commissioner of Internal Revenue to change your method of accounting.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on line 26. If you incur a loss in a closed futures contract, the business expense, and is shown as a negative figure on line 26. Purchase or sales contracts are not true hedges where the offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation and these transactions are shown on Schedule D (Form 1040).

#### Federal Gasoline Tax Credit

If you use the cash method, you should enter on line 24, any Federal gasoline tax claimed as a credit on Form 1040 for 1976. If you use the accrual method, you should enter on line 24, any Federal gasoline tax you claim as a credit on Form 1040 for 1977.

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### Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of farming as a trade or business or for the production of income, any loss from that activity may not exceed the total amount you have asked plus any amount for which you are personally liable.

For this purpose farming means the cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity.

Deductions are limited for farming syndicates.—A farming syndicate may be a partnership, or any other noncorporate enterprise, or an electing small business corporation engaged in the trade or business of farming, if (1) at any time interests in the partnership or corporation have been offered for sale in any offering required to be registered with any Federal or State agency, or (2) more than 35 percent of the losses during any period are allocable to limited partners or limited entrepreneurs.

A limited entrepreneur is a person who has an interest in an enterprise other than as a limited partner and who does not actively participate in the management of the enterprise.

### Income

Generally, you should report all farm income on Schedule F. However, if you received rental income based on farm property or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report this income on Form 4835, Farm Rental Income and Expenses and Summary of Gross Income from Farming or Fishing (this income is not subject to the self-employment tax under Schedule E (Form 1040)). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F.

Note: To determine whether you participated materially in the farm management or operation, see the instructions and examples of any agent who acted for you.

Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent.

Report sales, exchanges, or involuntary conversions of partnership or business property on Form 4797, Supplemental Schedule of Gains and Losses. Anything of value received instead of cash, such as groceries in exchange for

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). Any excess conservation expenses can be carried over to the following years with the same limit applying to those years.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or \$5,000, whichever is less.

#### Retirement Plans, etc.

Line 48.—Please enter the amount you claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or if the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 25. Instead of Schedule F, line 48, see the instructions for Form 1040, line 25, on page 10.

Line 49.—You should enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on Form 1040, line 48. If you have contributions to insurance, health, and welfare programs, please see the instructions for Form 1040, line 25, on page 10.

Line 49.—You should enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on Form 1040, line 48. If you have contributions to insurance, health, and welfare programs, please see the instructions for Form 1040, line 25, on page 10.

Automobile Expenses, Special Rule.—Please see page 10 for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—You should include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—You can deduct certain capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth taxable year beginning with the taxable year in which the trees were planted.

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock. You can claim depreciation on livestock bought or raised for sale or for breeding, but not for work, breeding, or dairy purposes.

Class Life Asset Depreciation Range (CLADR) System and Class Life (CL) System.—If you figure depreciation by using the Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970, you must file Form 4832, Class Life Asset Depreciation Range (CLADR) System. If you figure depreciation by using the Class Life (CL) System for assets put in service before January 1, 1971, you do not have to file a Form 4832. If you keep the records required by the regulations, please get Publication 534, Tax Information on Depreciation.

Please see the instructions on the back of Form 4562 for more detailed information about methods of figuring depreciation, other than the depreciation rules mentioned above.

Income from farming is subject to self-employment tax. (Please see Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead write "Exempt—Form 4029" on Form 1040, line 48.

#### Additional Information Available

You can get Publication 225, Farmer's Tax Guide, free from your county agricultural agent or Internal Revenue Service office.



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# 1977 Tax Table B—MARRIED FILING JOINTLY (Box 2) and QUALIFYING WIDOWERS (Box 5)

(For married persons filing joint returns or qualifying widow(er)s with tax table income of \$40,000 or less who claim fewer than 10 exemptions)

To find your tax: Read down the left income column until you find your income as shown on line 34 of Form 1040. Read across to the column headed by the total number of exemptions claimed on line 7 of Form 1040. The amount shown at the right where the two lines meet is your tax. Enter on Form 1040, line 35.

The \$3,200 zero bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If line 34, Form 1040		And the total number of exemptions claimed on line 7 is—									
Over	But not over	2	3	4	5	6	7	8	9	Your tax is—	
If \$5,200 or less your tax is 0											
5,200	5,250	0	0	0	0	0	0	0	0	0	0
5,250	5,300	0	0	0	0	0	0	0	0	0	0
5,300	5,350	0	0	0	0	0	0	0	0	0	0
5,350	5,400	0	0	0	0	0	0	0	0	0	0
5,400	5,450	0	0	0	0	0	0	0	0	0	0
5,450	5,500	0	0	0	0	0	0	0	0	0	0
5,500	5,550	0	0	0	0	0	0	0	0	0	0
5,550	5,600	0	0	0	0	0	0	0	0	0	0
5,600	5,650	0	0	0	0	0	0	0	0	0	0
5,650	5,700	0	0	0	0	0	0	0	0	0	0
5,700	5,750	0	0	0	0	0	0	0	0	0	0
5,750	5,800	0	0	0	0	0	0	0	0	0	0
5,800	5,850	0	0	0	0	0	0	0	0	0	0
5,850	5,900	0	0	0	0	0	0	0	0	0	0
5,900	5,950	0	0	0	0	0	0	0	0	0	0
5,950	6,000	0	0	0	0	0	0	0	0	0	0
6,000	6,050	0	0	0	0	0	0	0	0	0	0
6,050	6,100	0	0	0	0	0	0	0	0	0	0
6,100	6,150	0	0	0	0	0	0	0	0	0	0
6,150	6,200	0	0	0	0	0	0	0	0	0	0
6,200	6,250	0	0	0	0	0	0	0	0	0	0
6,250	6,300	0	0	0	0	0	0	0	0	0	0
6,300	6,350	0	0	0	0	0	0	0	0	0	0
6,350	6,400	0	0	0	0	0	0	0	0	0	0
6,400	6,450	0	0	0	0	0	0	0	0	0	0
6,450	6,500	0	0	0	0	0	0	0	0	0	0
6,500	6,550	0	0	0	0	0	0	0	0	0	0
6,550	6,600	0	0	0	0	0	0	0	0	0	0
6,600	6,650	0	0	0	0	0	0	0	0	0	0
6,650	6,700	0	0	0	0	0	0	0	0	0	0
6,700	6,750	0	0	0	0	0	0	0	0	0	0
6,750	6,800	0	0	0	0	0	0	0	0	0	0
6,800	6,850	0	0	0	0	0	0	0	0	0	0
6,850	6,900	0	0	0	0	0	0	0	0	0	0
6,900	6,950	0	0	0	0	0	0	0	0	0	0
6,950	7,000	0	0	0	0	0	0	0	0	0	0
7,000	7,050	0	0	0	0	0	0	0	0	0	0
7,050	7,100	0	0	0	0	0	0	0	0	0	0
7,100	7,150	0	0	0	0	0	0	0	0	0	0
7,150	7,200	0	0	0	0	0	0	0	0	0	0
7,200	7,250	0	0	0	0	0	0	0	0	0	0
7,250	7,300	0	0	0	0	0	0	0	0	0	0
7,300	7,350	0	0	0	0	0	0	0	0	0	0
7,350	7,400	0	0	0	0	0	0	0	0	0	0
7,400	7,450	0	0	0	0	0	0	0	0	0	0
7,450	7,500	0	0	0	0	0	0	0	0	0	0
7,500	7,550	0	0	0	0	0	0	0	0	0	0
7,550	7,600	0	0	0	0	0	0	0	0	0	0
7,600	7,650	0	0	0	0	0	0	0	0	0	0
7,650	7,700	0	0	0	0	0	0	0	0	0	0
7,700	7,750	0	0	0	0	0	0	0	0	0	0
7,750	7,800	0	0	0	0	0	0	0	0	0	0
7,800	7,850	0	0	0	0	0	0	0	0	0	0
7,850	7,900	0	0	0	0	0	0	0	0	0	0
7,900	7,950	0	0	0	0	0	0	0	0	0	0
7,950	8,000	0	0	0	0	0	0	0	0	0	0
8,000	8,050	0	0	0	0	0	0	0	0	0	0
8,050	8,100	0	0	0	0	0	0	0	0	0	0
8,100	8,150	0	0	0	0	0	0	0	0	0	0
8,150	8,200	0	0	0	0	0	0	0	0	0	0
8,200	8,250	0	0	0	0	0	0	0	0	0	0
8,250	8,300	0	0	0	0	0	0	0	0	0	0
8,300	8,350	0	0	0	0	0	0	0	0	0	0
8,350	8,400	0	0	0	0	0	0	0	0	0	0

If line 34, Form 1040		And the total number of exemptions claimed on line 7 is—									
Over	But not over	2	3	4	5	6	7	8	9	Your tax is—	
8,400	8,450	499	341	184	36	0	0	0	0	0	0
8,450	8,500	595	349	194	41	0	0	0	0	0	0
8,500	8,550	514	358	202	51	0	0	0	0	0	0
8,550	8,600	521	366	210	59	0	0	0	0	0	0
8,600	8,650	529	375	218	66	0	0	0	0	0	0
8,650	8,700	538	383	226	74	0	0	0	0	0	0
8,700	8,750	545	391	234	81	0	0	0	0	0	0
8,750	8,800	551	400	242	88	0	0	0	0	0	0
8,800	8,850	561	409	250	96	0	0	0	0	0	0
8,850	8,900	570	417	258	104	0	0	0	0	0	0
8,900	8,950	578	426	266	111	0	0	0	0	0	0
8,950	9,000	587	434	274	119	0	0	0	0	0	0
9,000	9,050	595	443	282	127	0	0	0	0	0	0
9,050	9,100	604	451	290	135	0	0	0	0	0	0
9,100	9,150	612	459	298	143	0	0	0	0	0	0
9,150	9,200	621	468	306	151	0	0	0	0	0	0
9,200	9,250	629	477	314	159	9	0	0	0	0	0
9,250	9,300	638	485	323	167	16	0	0	0	0	0
9,300	9,350	646	494	331	175	24	0	0	0	0	0
9,350	9,400	655	502	340	183	31	0	0	0	0	0
9,400	9,450	663	511	348	191	39	0	0	0	0	0
9,450	9,500	672	520	356	199	46	0	0	0	0	0
9,500	9,550	680	529	364	207	54	0	0	0	0	0
9,550	9,600	689	538	374	215	61	0	0	0	0	0
9,600	9,650	697	548	382	223	69	0	0	0	0	0
9,650	9,700	706	558	391	231	76	0	0	0	0	0
9,700	9,750	714	567	399	239	84	0	0	0	0	0
9,750	9,800	723	577	408	247	92	0	0	0	0	0
9,800	9,850	731	586	416	255	100	0	0	0	0	0
9,850	9,900	739	595	425	263	108	0	0	0	0	0
9,900	9,950	748	605	433	271	115	0	0	0	0	0
9,950	10,000	757	615	442	279	124	0	0	0	0	0
10,000	10,050	765	624	450	288	132	0	0	0	0	0
10,050	10,100	774	634	459	296	140	0	0	0	0	0
10,100	10,150	782	643	467	305	148	0	0	0	0	0
10,150	10,200	791	653	476	313	156	4	0	0	0	0
10,200	10,250	800	663	485	322	164	11	0	0	0	0
10,250	10,300	809	672	494	332	174	18	0	0	0	0
10,300	10,350	818	681	504	341	183	26	0	0	0	0
10,350	10,400	825	691	513	351	196	34	0	0	0	0
10,400	10,450	833	700	523	356	198	41	0	0	0	0
10,450	10,500	842	710	532	364	204	49	0	0	0	0
10,500	10,550	850	719	542	373	212	57	0	0	0	0
10,550	10,600	857	729	551	381	223	65	0	0	0	0
10,600	10,650	865	738	560	390	232	73	0	0	0	0
10,650	10,700	874	748	570	399	242	81	0	0	0	0
10,700	10,750	884	757	580	407	244	89	0	0	0	0
10,750	10,800	893	765	589	415	253	97	0	0	0	0
10,800	10,850	901	774	598	424	261	105	0	0	0	0
10,850	10,900	910	782	608	432	270	113	0	0	0	0
10,900	10,950	919	791	617	441	279	121	0	0	0	0
10,950	11,000	928	800	627	450	287	129	0	0	0	0
11,000	11,050	935	808	637	459	295	137	0	0	0	0
11,050	11,100	944	816	646	468	304	145	0	0	0	0
11,100	11,150	952	825	656	478	312	153	0	0	0	0
11,150	11,200	961	833	666	488	321	161	6	0	0	0
11,200	11,250	969	842	675	497	329	169	14	0	0	0
11,250	11,300	978	850	684	507	338	177	22	0	0	0
11,300	11,350	987	859	694	516	347	185	30	0	0	0
11,350	11,400	995	867	703	526	356	193	38	0	0	0
11,400	11,450	1,003	876	713	535	365	201	46	0	0	0
11,450	11,500	1,012	884	722	545	372	209	54	0	0	0
11,500	11,550	1,020	891	731	554	381	218	62	0	0	0
11,550	11,600	1,029	901	741	564	389	226	70	0	0	0

Continued next column

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## 1977 Tax Table B—MARRIED FILING JOINTLY (Box 2) and QUALIFYING WIDOWERS (Box 5)

(Continued)

To find your tax: Read down the left income column until you find your income as shown on line 34 of Form 1040. Read across to the column headed by the total number of exemptions claimed on line 7 of Form 1040. The amount shown at the right where the two lines meet is your tax. Enter on Form 1040, line 35.

The \$3,200 zero bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If line 34, Form 1040 is—		And the total number of exemptions claimed on line 7 is—									
Over	But not over	2	3	4	5	6	7	8	9	Your tax is—	
<b>If \$5,200 or less your tax is 0</b>											
5,200	5,250	0	0	0	0	0	0	0	0	0	0
5,250	5,300	0	0	0	0	0	0	0	0	0	0
5,300	5,350	0	0	0	0	0	0	0	0	0	0
5,350	5,400	0	0	0	0	0	0	0	0	0	0
5,400	5,450	0	0	0	0	0	0	0	0	0	0
5,450	5,500	0	0	0	0	0	0	0	0	0	0
5,500	5,550	0	0	0	0	0	0	0	0	0	0
5,550	5,600	0	0	0	0	0	0	0	0	0	0
5,600	5,650	0	0	0	0	0	0	0	0	0	0
5,650	5,700	0	0	0	0	0	0	0	0	0	0
5,700	5,750	0	0	0	0	0	0	0	0	0	0
5,750	5,800	0	0	0	0	0	0	0	0	0	0
5,800	5,850	0	0	0	0	0	0	0	0	0	0
5,850	5,900	0	0	0	0	0	0	0	0	0	0
5,900	5,950	0	0	0	0	0	0	0	0	0	0
5,950	6,000	0	0	0	0	0	0	0	0	0	0
6,000	6,050	0	0	0	0	0	0	0	0	0	0
6,050	6,100	0	0	0	0	0	0	0	0	0	0
6,100	6,150	0	0	0	0	0	0	0	0	0	0
6,150	6,200	0	0	0	0	0	0	0	0	0	0
6,200	6,250	0	0	0	0	0	0	0	0	0	0
6,250	6,300	0	0	0	0	0	0	0	0	0	0
6,300	6,350	0	0	0	0	0	0	0	0	0	0
6,350	6,400	0	0	0	0	0	0	0	0	0	0
6,400	6,450	0	0	0	0	0	0	0	0	0	0
6,450	6,500	0	0	0	0	0	0	0	0	0	0
6,500	6,550	0	0	0	0	0	0	0	0	0	0
6,550	6,600	0	0	0	0	0	0	0	0	0	0
6,600	6,650	0	0	0	0	0	0	0	0	0	0
6,650	6,700	0	0	0	0	0	0	0	0	0	0
6,700	6,750	0	0	0	0	0	0	0	0	0	0
6,750	6,800	0	0	0	0	0	0	0	0	0	0
6,800	6,850	0	0	0	0	0	0	0	0	0	0
6,850	6,900	0	0	0	0	0	0	0	0	0	0
6,900	6,950	0	0	0	0	0	0	0	0	0	0
6,950	7,000	0	0	0	0	0	0	0	0	0	0
7,000	7,050	0	0	0	0	0	0	0	0	0	0
7,050	7,100	0	0	0	0	0	0	0	0	0	0
7,100	7,150	0	0	0	0	0	0	0	0	0	0
7,150	7,200	0	0	0	0	0	0	0	0	0	0
7,200	7,250	0	0	0	0	0	0	0	0	0	0
7,250	7,300	0	0	0	0	0	0	0	0	0	0
7,300	7,350	0	0	0	0	0	0	0	0	0	0
7,350	7,400	0	0	0	0	0	0	0	0	0	0
7,400	7,450	0	0	0	0	0	0	0	0	0	0
7,450	7,500	0	0	0	0	0	0	0	0	0	0
7,500	7,550	0	0	0	0	0	0	0	0	0	0
7,550	7,600	0	0	0	0	0	0	0	0	0	0
7,600	7,650	0	0	0	0	0	0	0	0	0	0
7,650	7,700	0	0	0	0	0	0	0	0	0	0
7,700	7,750	0	0	0	0	0	0	0	0	0	0
7,750	7,800	0	0	0	0	0	0	0	0	0	0
7,800	7,850	0	0	0	0	0	0	0	0	0	0
7,850	7,900	0	0	0	0	0	0	0	0	0	0
7,900	7,950	0	0	0	0	0	0	0	0	0	0
7,950	8,000	0	0	0	0	0	0	0	0	0	0
8,000	8,050	0	0	0	0	0	0	0	0	0	0
8,050	8,100	0	0	0	0	0	0	0	0	0	0
8,100	8,150	0	0	0	0	0	0	0	0	0	0
8,150	8,200	0	0	0	0	0	0	0	0	0	0
8,200	8,250	0	0	0	0	0	0	0	0	0	0
8,250	8,300	0	0	0	0	0	0	0	0	0	0
8,300	8,350	0	0	0	0	0	0	0	0	0	0
8,350	8,400	0	0	0	0	0	0	0	0	0	0
8,400	8,450	0	0	0	0	0	0	0	0	0	0
8,450	8,500	0	0	0	0	0	0	0	0	0	0
8,500	8,550	0	0	0	0	0	0	0	0	0	0
8,550	8,600	0	0	0	0	0	0	0	0	0	0
8,600	8,650	0	0	0	0	0	0	0	0	0	0
8,650	8,700	0	0	0	0	0	0	0	0	0	0
8,700	8,750	0	0	0	0	0	0	0	0	0	0
8,750	8,800	0	0	0	0	0	0	0	0	0	0
8,800	8,850	0	0	0	0	0	0	0	0	0	0
8,850	8,900	0	0	0	0	0	0	0	0	0	0
8,900	8,950	0	0	0	0	0	0	0	0	0	0
8,950	9,000	0	0	0	0	0	0	0	0	0	0
9,000	9,050	0	0	0	0	0	0	0	0	0	0
9,050	9,100	0	0	0	0	0	0	0	0	0	0
9,100	9,150	0	0	0	0	0	0	0	0	0	0
9,150	9,200	0	0	0	0	0	0	0	0	0	0
9,200	9,250	0	0	0	0	0	0	0	0	0	0
9,250	9,300	0	0	0	0	0	0	0	0	0	0
9,300	9,350	0	0	0	0	0	0	0	0	0	0
9,350	9,400	0	0	0	0	0	0	0	0	0	0
9,400	9,450	0	0	0	0	0	0	0	0	0	0
9,450	9,500	0	0	0	0	0	0	0	0	0	0
9,500	9,550	0	0	0	0	0	0	0	0	0	0
9,550	9,600	0	0	0	0	0	0	0	0	0	0
9,600	9,650	0	0	0	0	0	0	0	0	0	0
9,650	9,700	0	0	0	0	0	0	0	0	0	0
9,700	9,750	0	0	0	0	0	0	0	0	0	0
9,750	9,800	0	0	0	0	0	0	0	0	0	0
9,800	9,850	0	0	0	0	0	0	0	0	0	0
9,850	9,900	0	0	0	0	0	0	0	0	0	0
9,900	9,950	0	0	0	0	0	0	0	0	0	0
9,950	10,000	0	0	0	0	0	0	0	0	0	0



(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.)

If line 34, Form 1041, is checked	And the total number of exemptions claimed on line 7 is—									But not over
	2	3	4	5	6	7	8	9		
Over										
28,000	4,624	4,384	4,151	3,941	3,701	3,455	3,211	2,966	28,000	28,050
28,050	4,656	4,415	4,179	3,969	3,729	3,484	3,239	2,994	28,050	28,100
28,100	4,687	4,446	4,210	3,999	3,759	3,514	3,269	3,024	28,100	28,150
28,150	4,719	4,478	4,242	4,031	3,791	3,546	3,301	3,055	28,150	28,200
28,200	4,750	4,509	4,273	4,062	3,822	3,577	3,332	3,086	28,200	28,250
28,250	4,781	4,540	4,304	4,093	3,853	3,608	3,363	3,117	28,250	28,300
28,300	4,812	4,571	4,335	4,124	3,884	3,639	3,394	3,148	28,300	28,350
28,350	4,843	4,602	4,366	4,155	3,915	3,670	3,425	3,179	28,350	28,400
28,400	4,874	4,633	4,397	4,186	3,946	3,701	3,456	3,210	28,400	28,450
28,450	4,905	4,664	4,428	4,217	3,977	3,732	3,487	3,241	28,450	28,500
28,500	4,936	4,695	4,459	4,248	4,008	3,763	3,518	3,272	28,500	28,550
28,550	4,967	4,726	4,490	4,279	4,039	3,794	3,549	3,303	28,550	28,600
28,600	4,998	4,757	4,521	4,310	4,070	3,825	3,580	3,334	28,600	28,650
28,650	5,029	4,788	4,552	4,341	4,101	3,856	3,611	3,365	28,650	28,700
28,700	5,060	4,819	4,583	4,372	4,132	3,887	3,642	3,396	28,700	28,750
28,750	5,091	4,850	4,614	4,403	4,163	3,918	3,673	3,427	28,750	28,800
28,800	5,122	4,881	4,645	4,434	4,194	3,949	3,704	3,458	28,800	28,850
28,850	5,153	4,912	4,676	4,465	4,225	3,980	3,735	3,489	28,850	28,900
28,900	5,184	4,943	4,707	4,496	4,256	4,011	3,766	3,520	28,900	28,950
28,950	5,215	4,974	4,738	4,527	4,287	4,042	3,797	3,551	28,950	29,000
29,000	5,246	5,005	4,769	4,558	4,318	4,073	3,828	3,582	29,000	29,050
29,050	5,277	5,036	4,800	4,589	4,349	4,104	3,859	3,613	29,050	29,100
29,100	5,308	5,067	4,831	4,620	4,380	4,135	3,890	3,644	29,100	29,150
29,150	5,339	5,098	4,862	4,651	4,411	4,166	3,921	3,675	29,150	29,200
29,200	5,370	5,129	4,893	4,682	4,442	4,197	3,952	3,706	29,200	29,250
29,250	5,401	5,160	4,924	4,713	4,473	4,228	3,983	3,737	29,250	29,300
29,300	5,432	5,191	4,955	4,744	4,504	4,259	3,984	3,768	29,300	29,350
29,350	5,463	5,222	4,986	4,775	4,535	4,290	3,985	3,799	29,350	29,400
29,400	5,494	5,253	5,017	4,806	4,566	4,321	4,016	3,830	29,400	29,450
29,450	5,525	5,284	5,048	4,837	4,597	4,352	4,047	3,861	29,450	29,500
29,500	5,556	5,315	5,079	4,868	4,628	4,383	4,078	3,892	29,500	29,550
29,550	5,587	5,346	5,110	4,899	4,659	4,414	4,109	3,923	29,550	29,600
29,600	5,618	5,377	5,141	4,930	4,690	4,445	4,140	3,954	29,600	29,650
29,650	5,649	5,408	5,172	4,961	4,721	4,476	4,171	3,985	29,650	29,700
29,700	5,680	5,439	5,203	4,992	4,752	4,507	4,202	4,016	29,700	29,750
29,750	5,711	5,470	5,234	5,023	4,783	4,538	4,233	4,047	29,750	29,800
29,800	5,742	5,501	5,265	5,054	4,814	4,569	4,264	4,078	29,800	29,850
29,850	5,773	5,532	5,296	5,085	4,845	4,600	4,295	4,109	29,850	29,900
29,900	5,804	5,563	5,327	5,116	4,876	4,631	4,326	4,140	29,900	29,950
29,950	5,835	5,594	5,358	5,147	4,907	4,662	4,357	4,171	29,950	30,000
30,000	5,866	5,625	5,389	5,178	4,938	4,693	4,388	4,202	30,000	

Continued on next page

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(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.)

If line 34, Form 1040										And the total number of exemptions claimed on line 7 is—										If line 34, Form 1040										And the total number of exemptions claimed on line 7 is—									
Over										But not over										Over										But not over									
2	3	4	5	6	7	8	9	Your tax is—		2	3	4	5	6	7	8	9	Your tax is—		2	3	4	5	6	7	8	9	Your tax is—		2	3	4	5	6	7	8	9	Your tax is—	
18850	2611	2424	2336	2243	1658	1458	1238			22400	22450	3553	3353	3143	2949	2731	2509	2286	2064	22400	22450	3553	3353	3143	2949	2731	2509	2286	2064	22400	22450	3553	3353	3143	2949	2731	2509	2286	2064
18850	2624	2437	2349	2256	1670	1469	1251			22450	22500	3577	3377	3167	2973	2755	2533	2310	2088	22450	22500	3577	3377	3167	2973	2755	2533	2310	2088	22450	22500	3577	3377	3167	2973	2755	2533	2310	2088
18850	2637	2450	2362	2269	1683	1482	1264			22500	22550	3600	3400	3189	2995	2777	2555	2332	2110	22500	22550	3600	3400	3189	2995	2777	2555	2332	2110	22500	22550	3600	3400	3189	2995	2777	2555	2332	2110
18850	2649	2461	2374	2281	1698	1497	1285			22550	22600	3623	3423	3202	3008	2799	2577	2354	2132	22550	22600	3623	3423	3202	3008	2799	2577	2354	2132	22550	22600	3623	3423	3202	3008	2799	2577	2354	2132
19000	2674	2486	2399	2311	1702	1513	1302			22600	22650	3646	3446	3223	3029	2811	2589	2366	2144	22600	22650	3646	3446	3223	3029	2811	2589	2366	2144	22600	22650	3646	3446	3223	3029	2811	2589	2366	2144
19000	2681	2493	2405	2317	1715	1524	1314			22650	22700	3669	3469	3245	3048	2830	2607	2384	2162	22650	22700	3669	3469	3245	3048	2830	2607	2384	2162	22650	22700	3669	3469	3245	3048	2830	2607	2384	2162
19000	2694	2506	2418	2330	1729	1538	1323			22700	22750	3692	3492	3264	3067	2849	2625	2402	2180	22700	22750	3692	3492	3264	3067	2849	2625	2402	2180	22700	22750	3692	3492	3264	3067	2849	2625	2402	2180
19000	2707	2519	2431	2343	1743	1547	1338			22750	22800	3715	3515	3283	3089	2867	2641	2420	2198	22750	22800	3715	3515	3283	3089	2867	2641	2420	2198	22750	22800	3715	3515	3283	3089	2867	2641	2420	2198
19000	2714	2526	2438	2355	1751	1556	1346			22800	22850	3738	3538	3302	3102	2885	2658	2436	2216	22800	22850	3738	3538	3302	3102	2885	2658	2436	2216	22800	22850	3738	3538	3302	3102	2885	2658	2436	2216
19000	2727	2539	2451	2368	1765	1568	1358			22850	22900	3761	3561	3320	3121	2903	2679	2456	2235	22850	22900	3761	3561	3320	3121	2903	2679	2456	2235	22850	22900	3761	3561	3320	3121	2903	2679	2456	2235
19000	2734	2546	2458	2375	1773	1579	1379			22900	22950	3784	3584	3339	3140	2925	2697	2474	2253	22900	22950	3784	3584	3339	3140	2925	2697	2474	2253	22900	22950	3784	3584	3339	3140	2925	2697	2474	2253
19000	2741	2554	2466	2383	1781	1586	1388			22950	23000	3807	3607	3357	3157	2949	2719	2491	2271	22950	23000	3807	3607	3357	3157	2949	2719	2491	2271	22950	23000	3807	3607	3357	3157	2949	2719	2491	2271
19000	2748	2561	2473	2390	1789	1593	1398			23000	23050	3830	3630	3376	3176	2968	2738	2511	2291	23000	23050	3830	3630	3376	3176	2968	2738	2511	2291	23000	23050	3830	3630	3376	3176	2968	2738	2511	2291
19000	2755	2568	2480	2407	1797	1600	1405			23050	23100	3853	3653	3395	3195	2989	2758	2530	2313	23050	23100	3853	3653	3395	3195	2989	2758	2530	2313	23050	23100	3853	3653	3395	3195	2989	2758	2530	2313
19000	2762	2575	2487	2414	1805	1608	1413			23100	23150	3876	3676	3414	3214	3000	2778	2549	2331	23100	23150	3876	3676	3414	3214	3000	2778	2549	2331	23100	23150	3876	3676	3414	3214	3000	2778	2549	2331
19000	2769	2581	2493	2421	1813	1616	1421			23150	23200	3899	3699	3433	3233	3019	2797	2568	2350	23150	23200	3899	3699	3433	3233	3019	2797	2568	2350	23150	23200	3899	3699	3433	3233	3019	2797	2568	2350
19000	2776	2588	2500	2428	1821	1624	1429			23200	23250	3922	3712	3452	3252	3038	2815	2587	2369	23200	23250	3922	3712	3452	3252	3038	2815	2587	2369	23200	23250	3922	3712	3452	3252	3038	2815	2587	2369
19000	2783	2595	2507	2435	1829	1631	1434			23250	23300	3945	3731	3471	3271	3057	2833	2606	2388	23250	23300	3945	3731	3471	3271	3057	2833	2606	2388	23250	23300	3945	3731	3471	3271	3057	2833	2606	2388
19000	2790	2601	2513	2443	1837	1639	1443			23300	23350	3968	3750	3490	3290	3076	2851	2625	2409	23300	23350	3968	3750	3490	3290	3076	2851	2625	2409	23300	23350	3968	3750	3490	3290	3076	2851	2625	2409
19000	2797	2604	2516	2450	1845	1645	1445			23350	23400	3991	3769	3509	3309	3095	2870	2644	2427	23350	23400	3991	3769	3509	3309	3095	2870	2644	2427	23350	23400	3991	3769	3509	3309	3095	2870	2644	2427
19000	2804	2611	2523	2457	1853	1653	1453			23400	23450	4014	3788	3528	3328	3114	2895	2663	2446	23400	23450	4014	3788	3528	3328	3114	2895	2663	2446	23400	23450	4014	3788	3528	3328	3114	2895	2663	2446
19000	2811	2618	2530	2465	1861	1661	1461			23450	23500	4037	3807	3547	3347	3133	2913	2682	2465	23450	23500	4037	3807	3547	3347	3133	2913	2682	2465	23450	23500	4037	3807	3547	3347	3133	2913	2682	2465
19000	2818	2625	2537	2472	1869	1669	1469			23500	23550	4060	3826	3566	3366	3152	2932	2701	2483	23500	23550	4060	3826	3566	3366	3152	2932	2701	2483	23500	23550	4060	3826	3566	3366	3152	2932	2701	2483
19000	2825	2632	2544	2479	1877	1677	1477			23550	23600	4083	3845	3585	3385	3171	2951	2720	2502	23550	23600	4083	3845	3585	3385	3171	2951	2720	2502	23550	23600	4083	3845	3585	3385	3171	2951	2720	2502
19000	2832	2639	2551	2486	1885	1685	1485			23600	23650	4106	3864	3604	3404	3190	2970	2739	2521	23600	23650	4106	3864	3604	3404	3190	2970	2739	2521	23600	23650	4106	3864	3604	3404	3190	2970	2739	2521
19000	2839	2646	2558	2491	1893	1693	1493			23650	23700	4129	3883	3623	3423	3209	2989	2758	2540	23650	23700	4129	3883	3623	3423	3209	2989	2758	2540	23650	23700	4129	3883	3623	3423	3209	2989	2758	2540
19000	2846	2653	2565	2496	1901	1701	1501			23700	23750	4152	3902	3642	3442	3228	3008	2777	2559	23700	23750	4152	3902	3642	3442	3228	3008	2777	2559	23700	23750	4152	3902	3642	3442	3228	3008	2777	2559
19000	2853	2660	2572	2501	1909	1709	1509			23750	23800	4175	3921	3661	3461	3247	3027	2796	2578	23750	23800	4175	3921	3661	3461	3247	3027	2796	2578	23750	23800	4175	3921	3661	3461	3247	3027	2796	2578
19000	2860	2667	2579	2504	1917	1717	1517			23800	23850	4198	3940	3680	3480	3266	3046	2816	2597	23800	23850	4198	3940	3680	3480	3266	3046	2816	2597	23800	23850	4198	3940	3680	3480	3266	3046	2816	2597
19000	2867	2674	2586	2511	1925	1725	1525			23850	23900	4221	3959	3700	3500	3285	3065	2835	2617	23850	23900	4221	3959	3700	3500	3285	3065	2835	2617	23850	23900	4221	3959	3700	3500	3285	3065	2835	2617
19000	2874	2681	2593	2516	1933	1733	1533			23900	23950	4244	3978	3719	3519	3304	3084	2854	2636	23900	23950	4244	3978	3719	3519	3304	3084	2854	2636	23900	23950	4244	3978	3719	3519	3304	3084	2854	2636
19000	2881	2688	2600	2521	1941	1741	1541			23950	24000	4267	3997	3738	3538	3323	3103	2874	2657	23950	24000	4267	3997	3738	3538	3323	3103	2874	2657	23950	24000	4267	3997	3738	3538	3323	3103	2874	2657
19000	2888	2695	2607	2524	1949	1749	1549			24000	24050	4290	4016	3757	3557	3342	3122	2893	2678	24000	24050	4290	4016	3757	3557	3342	3122	2893	2678	24000	24050	4290	4016	3757	3557	3342	3122	2893	2678
19000	2895	2702	2614	2531	1957	1757	155																																

OFFICIAL TRAIL IN PENNSYLVANIA

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# 1977 Tax Table C—MARRIED FILING SEPARATELY (Box 3)

For married persons filing separate returns with tax table income of \$20,000 or less who claim fewer than 4 exemptions. To find your tax: Read down the left income column until you find your income as shown on line 34 of Form 1040. Read across the column headed by the total number of exemptions claimed on line 7 of Form 1040. The amount shown at the point where the lines intersect is your tax. Enter on Form 1040, line 35.

The \$1,600 amount shown on line 34 of Form 1040 is the tax shown in this table. Do not take a separate deduction for the tax shown in this table.

Caution: If you or your spouse itemize deductions, or if you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends, etc.) of \$750 or more AND your earned income is less than \$1,600 you must file Schedule TC (Form 1040), Part II.

If line 34, Form 1040 is—	And the total number of exemptions claimed on line 7 is—				If line 34, Form 1040 is—				And the total number of exemptions claimed on line 7 is—				If line 34, Form 1040 is—				And the total number of exemptions claimed on line 7 is—			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Over	But not over	But not over	But not over	But not over	Over	But not over	But not over	But not over	Over	But not over	But not over	But not over	Over	But not over	But not over	But not over	Over	But not over	But not over	But not over
2,800	2,825	2,850	2,875	2,900	2,900	2,925	2,950	2,975	2,975	3,000	3,025	3,050	3,050	3,075	3,100	3,125	3,125	3,150	3,175	3,200
2,900	2,925	2,950	2,975	3,000	3,000	3,025	3,050	3,075	3,075	3,100	3,125	3,150	3,150	3,175	3,200	3,225	3,225	3,250	3,275	3,300
3,000	3,025	3,050	3,075	3,100	3,100	3,125	3,150	3,175	3,175	3,200	3,225	3,250	3,250	3,275	3,300	3,325	3,325	3,350	3,375	3,400
3,100	3,125	3,150	3,175	3,200	3,200	3,225	3,250	3,275	3,275	3,300	3,325	3,350	3,350	3,375	3,400	3,425	3,425	3,450	3,475	3,500
3,200	3,225	3,250	3,275	3,300	3,300	3,325	3,350	3,375	3,375	3,400	3,425	3,450	3,450	3,475	3,500	3,525	3,525	3,550	3,575	3,600
3,300	3,325	3,350	3,375	3,400	3,400	3,425	3,450	3,475	3,475	3,500	3,525	3,550	3,550	3,575	3,600	3,625	3,625	3,650	3,675	3,700
3,400	3,425	3,450	3,475	3,500	3,500	3,525	3,550	3,575	3,575	3,600	3,625	3,650	3,650	3,675	3,700	3,725	3,725	3,750	3,775	3,800
3,500	3,525	3,550	3,575	3,600	3,600	3,625	3,650	3,675	3,675	3,700	3,725	3,750	3,750	3,775	3,800	3,825	3,825	3,850	3,875	3,900
3,600	3,625	3,650	3,675	3,700	3,700	3,725	3,750	3,775	3,775	3,800	3,825	3,850	3,850	3,875	3,900	3,925	3,925	3,950	3,975	4,000
3,700	3,725	3,750	3,775	3,800	3,800	3,825	3,850	3,875	3,875	3,900	3,925	3,950	3,950	3,975	4,000	4,025	4,025	4,050	4,075	4,100
3,800	3,825	3,850	3,875	3,900	3,900	3,925	3,950	3,975	3,975	4,000	4,025	4,050	4,050	4,075	4,100	4,125	4,125	4,150	4,175	4,200
3,900	3,925	3,950	3,975	4,000	4,000	4,025	4,050	4,075	4,075	4,100	4,125	4,150	4,150	4,175	4,200	4,225	4,225	4,250	4,275	4,300
4,000	4,025	4,050	4,075	4,100	4,100	4,125	4,150	4,175	4,175	4,200	4,225	4,250	4,250	4,275	4,300	4,325	4,325	4,350	4,375	4,400
4,100	4,125	4,150	4,175	4,200	4,200	4,225	4,250	4,275	4,275	4,300	4,325	4,350	4,350	4,375	4,400	4,425	4,425	4,450	4,475	4,500
4,200	4,225	4,250	4,275	4,300	4,300	4,325	4,350	4,375	4,375	4,400	4,425	4,450	4,450	4,475	4,500	4,525	4,525	4,550	4,575	4,600
4,300	4,325	4,350	4,375	4,400	4,400	4,425	4,450	4,475	4,475	4,500	4,525	4,550	4,550	4,575	4,600	4,625	4,625	4,650	4,675	4,700
4,400	4,425	4,450	4,475	4,500	4,500	4,525	4,550	4,575	4,575	4,600	4,625	4,650	4,650	4,675	4,700	4,725	4,725	4,750	4,775	4,800
4,500	4,525	4,550	4,575	4,600	4,600	4,625	4,650	4,675	4,675	4,700	4,725	4,750	4,750	4,775	4,800	4,825	4,825	4,850	4,875	4,900
4,600	4,625	4,650	4,675	4,700	4,700	4,725	4,750	4,775	4,775	4,800	4,825	4,850	4,850	4,875	4,900	4,925	4,925	4,950	4,975	5,000
4,700	4,725	4,750	4,775	4,800	4,800	4,825	4,850	4,875	4,875	4,900	4,925	4,950	4,950	4,975	5,000	5,025	5,025	5,050	5,075	5,100
4,800	4,825	4,850	4,875	4,900	4,900	4,925	4,950	4,975	4,975	5,000	5,025	5,050	5,050	5,075	5,100	5,125	5,125	5,150	5,175	5,200
4,900	4,925	4,950	4,975	5,000	5,000	5,025	5,050	5,075	5,075	5,100	5,125	5,150	5,150	5,175	5,200	5,225	5,225	5,250	5,275	5,300
5,000	5,025	5,050	5,075	5,100	5,100	5,125	5,150	5,175	5,175	5,200	5,225	5,250	5,250	5,275	5,300	5,325	5,325	5,350	5,375	5,400
5,100	5,125	5,150	5,175	5,200	5,200	5,225	5,250	5,275	5,275	5,300	5,325	5,350	5,350	5,375	5,400	5,425	5,425	5,450	5,475	5,500
5,200	5,225	5,250	5,275	5,300	5,300	5,325	5,350	5,375	5,375	5,400	5,425	5,450	5,450	5,475	5,500	5,525	5,525	5,550	5,575	5,600
5,300	5,325	5,350	5,375	5,400	5,400	5,425	5,450	5,475	5,475	5,500	5,525	5,550	5,550	5,575	5,600	5,625	5,625	5,650	5,675	5,700
5,400	5,425	5,450	5,475	5,500	5,500	5,525	5,550	5,575	5,575	5,600	5,625	5,650	5,650	5,675	5,700	5,725	5,725	5,750	5,775	5,800
5,500	5,525	5,550	5,575	5,600	5,600	5,625	5,650	5,675	5,675	5,700	5,725	5,750	5,750	5,775	5,800	5,825	5,825	5,850	5,875	5,900
5,600	5,625	5,650	5,675	5,700	5,700	5,725	5,750	5,775	5,775	5,800	5,825	5,850	5,850	5,875	5,900	5,925	5,925	5,950	5,975	6,000
5,700	5,725	5,750	5,775	5,800	5,800	5,825	5,850	5,875	5,875	5,900	5,925	5,950	5,950	5,975	6,000	6,025	6,025	6,050	6,075	6,100
5,800	5,825	5,850	5,875	5,900	5,900	5,925	5,950	5,975	5,975	6,000	6,025	6,050	6,050	6,075	6,100	6,125	6,125	6,150	6,175	6,200
5,900	5,925	5,950	5,975	6,000	6,000	6,025	6,050	6,075	6,075	6,100	6,125	6,150	6,150	6,175	6,200	6,225	6,225	6,250	6,275	6,300
6,000	6,025	6,050	6,075	6,100	6,100	6,125	6,150	6,175	6,175	6,200	6,225	6,250	6,250	6,275	6,300	6,325	6,325	6,350	6,375	6,400
6,100	6,125	6,150	6,175	6,200	6,200	6,225	6,250	6,275	6,275	6,300	6,325	6,350	6,350	6,375	6,400	6,425	6,425	6,450	6,475	6,500
6,200	6,225	6,250	6,275	6,300	6,300	6,325	6,350	6,375	6,375	6,400	6,425	6,450	6,450	6,475	6,500	6,525	6,525	6,550	6,575	6,600
6,300	6,325	6,350	6,375	6,400	6,400	6,425	6,450	6,475	6,475	6,500	6,525	6,550	6,550	6,575	6,600	6,625	6,625	6,650	6,675	6,700
6,400	6,425	6,450	6,475	6,500	6,500	6,525	6,550	6,575	6,575	6,600	6,625	6,650	6,650	6,675	6,700	6,725	6,725	6,750	6,775	6,800
6,500	6,525	6,550	6,575	6,600	6,600	6,625	6,650	6,675	6,675	6,700	6,725	6,750	6,750	6,775	6,800	6,825	6,825	6,850	6,875	6,900
6,600	6,625	6,650	6,675	6,700	6,700	6,725	6,750	6,775	6,775	6,800	6,825	6,850	6,850	6,875	6,900	6,925	6,925	6,950	6,975	7,000
6,700	6,725	6,750	6,775	6,800	6,800	6,825	6,850	6,875	6,875	6,900	6,925	6,950	6,950	6,975	7,000	7,025	7,025	7,050	7,075	7,100
6,800	6,825	6,850	6,875	6,900	6,900	6,925	6,950	6,975	6,975	7,000	7,025	7,050	7,050	7,075	7,100	7,125	7,125	7,150	7,175	7,200
6,900	6,925	6,950	6,975	7,000	7,000	7,025	7,050	7,075	7,075	7,100	7,125	7,150	7,150	7,175	7,200	7,225	7,225	7,250	7,275	7,300
7,000	7,025	7,050	7,075	7,100	7,100	7,125	7,150	7,175	7,175	7,200	7,225	7,250	7,250	7,275	7,300	7,325	7,325	7,350	7,375	7,400
7,100	7,125	7,150	7,175	7,200	7,200	7,225	7,250	7,275	7,275	7,300	7,325	7,350	7,350	7,375	7,400	7,425	7,425	7,450	7,475	7,500
7,200	7,225	7,250	7,275	7,300	7,300	7,325	7,350	7,375	7,375	7,400	7,425	7,450	7,450	7,475	7,500	7,525	7,525	7,550	7,575	7,600
7,300	7,325	7,350	7,375	7,400	7,400	7,425	7,450	7,475	7,475	7,500	7,525	7,550	7,550	7,575	7,600	7,625	7,625	7,650	7,675	7,700
7,400	7,425	7,450	7,475	7,500	7,500	7,525	7,550	7,575	7,575	7,600	7,625	7,650	7,650	7,675	7,700	7,725	7,725	7,750	7,775	7,800
7,500	7,525	7,550	7,575	7,600	7,600	7,625	7,650	7,675	7,675	7,700	7,725	7,750	7,750	7,775	7,800	7,825	7,825	7,850	7,875	7,900
7,600	7,625	7,650	7,675	7,700	7,700	7,725	7,750	7,775	7,775	7,800	7,825	7,850	7,850	7,875	7,900	7,925	7,925	7,950	7,975	8,000
7,700	7,725	7,750	7,775	7,800	7,800	7,825	7,850	7,875	7,875	7,900	7,925	7,950	7,950	7,975	8,000	8,025	8,025	8,050	8,075	8,100
7,800	7,825	7,850	7,875	7,900	7,900	7,925	7,950	7,975	7,975	8,000	8,025	8,050	8,050	8,075	8,100	8,125	8,125	8,150	8,175	8,200
7,900	7,925	7,950	7,975	8,000	8,000	8,025	8,050	8,075	8,075	8,100	8,125	8,150	8,150	8,175	8,200	8,225	8,225	8,250	8,275	8,300
8,000	8,025	8,050	8,075	8,100	8,100	8,125	8,150	8,175	8,175	8,200	8,225	8,250	8,250	8,275	8,300	8,325	8,325	8,350	8,375	8,400
8,100	8,125	8,150	8,175	8,200	8,200	8														



# 1977 Tax Table C—MARRIED FILING SEPARATELY (Box 3) (If your income or exemptions are not covered, use Schedule TC (Form 1040), Part 1 to figure your tax)

If line 34, Form 1040		And the total number of exemptions claimed on line 7 is—			If line 34, Form 1040		And the total number of exemptions claimed on line 7 is—			If line 34, Form 1040		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
10,600	10,650	1,627	1,441	1,219	13,800	13,850	2,637	2,362	2,078	17,000	17,050	3,778	3,453	3,149
10,650	10,700	1,696	1,454	1,231	13,850	13,900	2,643	2,368	2,083	17,000	17,100	3,789	3,471	3,166
10,700	10,750	1,700	1,456	1,244	13,900	13,950	2,659	2,38	2,109	17,000	17,150	3,817	3,470	3,184
10,750	10,800	1,714	1,475	1,255	13,950	14,000	2,675	2,41	2,175	17,150	17,200	3,837	3,529	3,202
10,800	10,850	1,728	1,491	1,269	14,000	14,050	2,691	2,416	2,141	17,200	17,250	3,856	3,529	3,220
10,850	10,900	1,742	1,504	1,281	14,050	14,100	2,707	2,432	2,157	17,250	17,300	3,876	3,548	3,238
10,900	10,950	1,756	1,516	1,294	14,100	14,150	2,723	2,449	2,173	17,300	17,350	3,895	3,568	3,256
10,950	11,000	1,770	1,529	1,306	14,150	14,200	2,739	2,465	2,189	17,350	17,400	3,915	3,587	3,274
11,000	11,050	1,784	1,541	1,319	14,200	14,250	2,755	2,483	2,205	17,400	17,450	3,934	3,607	3,292
11,050	11,100	1,798	1,554	1,331	14,250	14,300	2,771	2,501	2,221	17,450	17,500	3,954	3,626	3,310
11,100	11,150	1,812	1,567	1,344	14,300	14,350	2,787	2,512	2,237	17,500	17,550	3,973	3,646	3,328
11,150	11,200	1,826	1,581	1,356	14,350	14,400	2,803	2,523	2,253	17,550	17,600	3,993	3,665	3,346
11,200	11,250	1,840	1,595	1,369	14,400	14,450	2,819	2,534	2,269	17,600	17,650	4,012	3,685	3,364
11,250	11,300	1,854	1,609	1,381	14,450	14,500	2,835	2,545	2,285	17,650	17,700	4,031	3,704	3,382
11,300	11,350	1,868	1,623	1,394	14,500	14,550	2,851	2,556	2,301	17,700	17,750	4,051	3,724	3,400
11,350	11,400	1,882	1,637	1,406	14,550	14,600	2,867	2,567	2,317	17,750	17,800	4,071	3,743	3,418
11,400	11,450	1,896	1,651	1,419	14,600	14,650	2,884	2,578	2,333	17,800	17,850	4,090	3,763	3,436
11,450	11,500	1,910	1,665	1,431	14,650	14,700	2,901	2,589	2,349	17,850	17,900	4,110	3,782	3,455
11,500	11,550	1,924	1,679	1,444	14,700	14,750	2,918	2,600	2,365	17,900	17,950	4,129	3,802	3,474
11,550	11,600	1,938	1,693	1,456	14,750	14,800	2,934	2,611	2,381	17,950	18,000	4,149	3,821	3,494
11,600	11,650	1,952	1,707	1,469	14,800	14,850	2,951	2,622	2,397	18,000	18,050	4,168	3,841	3,513
11,650	11,700	1,966	1,721	1,481	14,850	14,900	2,968	2,633	2,413	18,050	18,100	4,188	3,860	3,533
11,700	11,750	1,980	1,735	1,494	14,900	14,950	2,984	2,644	2,429	18,100	18,150	4,207	3,880	3,552
11,750	11,800	1,994	1,749	1,506	14,950	15,000	3,000	2,655	2,445	18,150	18,200	4,227	3,899	3,572
11,800	11,850	2,008	1,763	1,519	15,000	15,050	3,016	2,666	2,461	18,200	18,250	4,246	3,919	3,591
11,850	11,900	2,022	1,777	1,532	15,050	15,100	3,032	2,677	2,477	18,250	18,300	4,266	3,938	3,611
11,900	11,950	2,036	1,791	1,545	15,100	15,150	3,048	2,688	2,493	18,300	18,350	4,285	3,958	3,630
11,950	12,000	2,050	1,805	1,558	15,150	15,200	3,064	2,699	2,509	18,350	18,400	4,305	3,977	3,650
12,000	12,050	2,064	1,819	1,571	15,200	15,250	3,080	2,710	2,525	18,400	18,450	4,324	3,997	3,669
12,050	12,100	2,078	1,833	1,584	15,250	15,300	3,096	2,721	2,541	18,450	18,500	4,343	4,016	3,689
12,100	12,150	2,092	1,847	1,597	15,300	15,350	3,112	2,732	2,557	18,500	18,550	4,362	4,035	3,708
12,150	12,200	2,106	1,861	1,610	15,350	15,400	3,128	2,743	2,573	18,550	18,600	4,381	4,054	3,728
12,200	12,250	2,120	1,875	1,623	15,400	15,450	3,144	2,754	2,589	18,600	18,650	4,400	4,073	3,747
12,250	12,300	2,134	1,889	1,636	15,450	15,500	3,160	2,765	2,605	18,650	18,700	4,419	4,092	3,767
12,300	12,350	2,148	1,903	1,649	15,500	15,550	3,176	2,776	2,621	18,700	18,750	4,438	4,111	3,786
12,350	12,400	2,162	1,917	1,662	15,550	15,600	3,192	2,787	2,637	18,750	18,800	4,457	4,130	3,806
12,400	12,450	2,176	1,931	1,675	15,600	15,650	3,208	2,798	2,653	18,800	18,850	4,476	4,149	3,825
12,450	12,500	2,190	1,945	1,688	15,650	15,700	3,224	2,809	2,669	18,850	18,900	4,495	4,168	3,845
12,500	12,550	2,204	1,959	1,701	15,700	15,750	3,240	2,820	2,685	18,900	18,950	4,514	4,187	3,864
12,550	12,600	2,218	1,973	1,714	15,750	15,800	3,256	2,831	2,701	18,950	19,000	4,533	4,206	3,884
12,600	12,650	2,232	1,987	1,727	15,800	15,850	3,272	2,842	2,717	19,000	19,050	4,552	4,225	3,903
12,650	12,700	2,246	2,001	1,740	15,850	15,900	3,288	2,853	2,733	19,050	19,100	4,571	4,244	3,923
12,700	12,750	2,260	2,015	1,753	15,900	15,950	3,304	2,864	2,749	19,100	19,150	4,590	4,263	3,942
12,750	12,800	2,274	2,029	1,766	15,950	16,000	3,320	2,875	2,765	19,150	19,200	4,609	4,282	3,962
12,800	12,850	2,288	2,043	1,779	16,000	16,050	3,336	2,886	2,781	19,200	19,250	4,628	4,301	3,981
12,850	12,900	2,302	2,057	1,792	16,050	16,100	3,352	2,897	2,797	19,250	19,300	4,647	4,320	4,001
12,900	12,950	2,316	2,071	1,805	16,100	16,150	3,368	2,908	2,813	19,300	19,350	4,666	4,339	4,020
12,950	13,000	2,330	2,085	1,818	16,150	16,200	3,384	2,919	2,829	19,350	19,400	4,685	4,358	4,040
13,000	13,050	2,344	2,099	1,831	16,200	16,250	3,400	2,930	2,845	19,400	19,450	4,704	4,377	4,060
13,050	13,100	2,358	2,113	1,844	16,250	16,300	3,416	2,941	2,861	19,450	19,500	4,723	4,396	4,080
13,100	13,150	2,372	2,127	1,857	16,300	16,350	3,432	2,952	2,877	19,500	19,550	4,742	4,415	4,100
13,150	13,200	2,386	2,141	1,870	16,350	16,400	3,448	2,963	2,893	19,550	19,600	4,761	4,434	4,120
13,200	13,250	2,400	2,155	1,883	16,400	16,450	3,464	2,974	2,909	19,600	19,650	4,780	4,453	4,140
13,250	13,300	2,414	2,169	1,896	16,450	16,500	3,480	2,985	2,925	19,650	19,700	4,799	4,472	4,160
13,300	13,350	2,428	2,183	1,909	16,500	16,550	3,496	2,996	2,941	19,700	19,750	4,818	4,491	4,180
13,350	13,400	2,442	2,197	1,922	16,550	16,600	3,512	3,007	2,957	19,750	19,800	4,837	4,510	4,200
13,400	13,450	2,456	2,211	1,935	16,600	16,650	3,528	3,018	2,973	19,800	19,850	4,856	4,529	4,220
13,450	13,500	2,470	2,225	1,948	16,650	16,700	3,544	3,029	2,989	19,850	19,900	4,875	4,548	4,240
13,500	13,550	2,484	2,239	1,961	16,700	16,750	3,560	3,040	3,005	19,900	19,950	4,894	4,567	4,260
13,550	13,600	2,498	2,253	1,974	16,750	16,800	3,576	3,051	3,021	19,950	20,000	4,913	4,586	4,280
13,600	13,650	2,512	2,267	1,987	16,800	16,850	3,592	3,062	3,037	20,000	20,050	4,932	4,605	4,300
13,650	13,700	2,526	2,281	2,000								4,951	4,624	4,320
13,700	13,750	2,540	2,295	2,013								4,970	4,643	4,340
13,750	13,800	2,554	2,309	2,026								4,989	4,662	4,360
		2,568	2,323	2,039								5,008	4,681	4,380
		2,582	2,337	2,052								5,027	4,700	4,400
		2,596	2,351	2,065								5,046	4,719	4,420
		2,610	2,365	2,078								5,065	4,738	4,440
		2,624	2,379	2,091								5,084	4,757	4,460
		2,638	2,393	2,104								5,103	4,776	4,480
		2,652	2,407	2,117								5,122	4,795	4,500
		2,666	2,421	2,130								5,141	4,814	4,520
		2,680	2,435	2,143								5,160	4,833	4,540
		2,694	2,449	2,156								5,179	4,852	4,560
		2,708	2,463	2,169								5,198	4,871	4,580
		2,722	2,477	2,182										



## 1977 Tax Table D—HEAD OF HOUSEHOLD (Box 4)

**If your income or exemptions are not covered, use**

(Continued)		If line 34, Form 1040		And the total number of exemptions claimed on line 7 of Form 1040								If line 34, Form 1040		And the total number of exemptions claimed on line 3 of Form 1040							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8		
		Your tax is—										Your tax is—									
14,400	14,450	2,129	1,541	1,754	1,982	1,414	1,210	1,010	810	17,200	17,250	2,837	2,612	2,409	2,387	2,079	1,681	1,643	1,435		
14,450	14,500	2,141	1,594	1,766	1,993	1,426	1,221	1,021	821	17,250	17,300	2,841	2,616	2,413	2,391	2,081	1,681	1,643	1,435		
14,500	14,550	2,154	1,566	1,773	1,995	1,427	1,221	1,021	832	17,300	17,350	2,850	2,609	2,406	2,384	2,074	1,676	1,638	1,437		
14,550	14,600	2,166	1,593	1,791	1,816	1,449	1,243	1,043	843	17,350	17,400	2,919	2,712	2,500	2,477	2,116	1,699	1,659	1,450		
14,600	14,650	2,179	1,591	1,804	1,828	1,450	1,254	1,054	854	17,400	17,450	2,933	2,724	2,513	2,491	2,123	1,701	1,661	1,452		
14,650	14,700	2,191	1,604	1,816	1,840	1,451	1,254	1,054	864	17,450	17,500	2,941	2,732	2,520	2,498	2,124	1,702	1,662	1,453		
14,700	14,750	2,204	1,616	1,828	1,852	1,452	1,254	1,054	874	17,500	17,550	2,941	2,732	2,520	2,498	2,124	1,702	1,662	1,453		
14,750	14,800	2,216	1,629	1,841	1,862	1,453	1,257	1,057	887	17,550	17,600	2,955	2,739	2,534	2,515	2,125	1,703	1,663	1,454		
14,800	14,850	2,229	1,641	1,854	1,874	1,454	1,259	1,059	898	17,600	17,650	2,989	2,760	2,557	2,535	2,135	1,713	1,671	1,454		
14,850	14,900	2,241	1,654	1,866	1,885	1,454	1,310	1,059	908	17,650	17,700	3,003	2,769	2,569	2,538	2,135	1,713	1,671	1,454		
14,900	14,950	2,254	1,667	1,879	1,897	1,455	1,322	1,120	919	17,700	17,750	3,017	2,777	2,584	2,542	2,135	1,713	1,671	1,454		
14,950	15,000	2,267	1,679	1,891	1,908	1,456	1,333	1,131	931	17,750	17,800	3,031	2,651	2,595	2,455	2,229	1,711	1,671	1,454		
15,000	15,050	2,280	1,691	1,904	1,921	1,457	1,345	1,142	942	17,800	17,850	3,045	2,665	2,601	2,459	2,229	1,711	1,671	1,454		
15,050	15,100	2,294	1,704	1,916	1,933	1,458	1,356	1,153	953	17,850	17,900	3,063	2,649	2,615	2,461	2,234	1,711	1,671	1,454		
15,100	15,150	2,307	1,716	1,929	1,943	1,458	1,368	1,164	964	17,900	17,950	3,073	2,659	2,628	2,464	2,234	1,711	1,671	1,454		
15,150	15,200	2,321	1,729	1,941	1,954	1,458	1,379	1,175	975	17,950	18,000	3,087	2,677	2,642	2,463	2,237	1,711	1,671	1,454		
15,200	15,250	2,334	1,741	1,954	1,966	1,459	1,391	1,186	986	18,000	18,050	3,101	2,691	2,656	2,463	2,240	1,711	1,671	1,454		
15,250	15,300	2,348	1,754	1,966	1,979	1,459	1,402	1,197	997	18,050	18,100	3,115	2,705	2,669	2,463	2,241	1,711	1,671	1,454		
15,300	15,350	2,361	1,766	1,979	1,991	1,459	1,414	1,209	1,019	18,100	18,150	3,129	2,719	2,683	2,463	2,241	1,711	1,671	1,454		
15,350	15,400	2,375	1,779	1,991	1,984	1,459	1,423	1,219	1,019	18,150	18,200	3,143	2,733	2,696	2,463	2,241	1,711	1,671	1,454		
15,400	15,450	2,389	1,791	2,004	1,916	1,459	1,437	1,230	1,020	18,200	18,250	3,157	2,947	2,739	2,537	2,334	2,111	1,691	1,666		
15,450	15,500	2,404	1,804	2,016	1,929	1,461	1,448	1,241	1,041	18,250	18,300	3,171	2,961	2,753	2,550	2,345	2,124	1,671	1,679		
15,500	15,550	2,415	1,816	2,028	1,941	1,462	1,460	1,252	1,051	18,300	18,350	3,185	2,975	2,766	2,564	2,361	2,135	1,681	1,691		
15,550	15,600	2,429	1,829	2,041	1,954	1,462	1,471	1,264	1,063	18,350	18,400	3,199	2,989	2,779	2,577	2,375	2,146	1,691	1,702		
15,600	15,650	2,443	1,841	2,054	1,966	1,463	1,483	1,275	1,074	18,400	18,450	3,213	3,003	2,793	2,591	2,388	2,157	1,702	1,716		
15,650	15,700	2,456	1,854	2,066	1,979	1,463	1,494	1,287	1,085	18,450	18,500	3,227	3,017	2,807	2,610	2,402	2,168	1,713	1,729		
15,700	15,750	2,469	1,867	2,079	1,991	1,463	1,506	1,298	1,095	18,500	18,550	3,241	3,031	2,821	2,610	2,415	2,186	1,724	1,741		
15,750	15,800	2,483	1,880	2,091	1,904	1,463	1,517	1,310	1,107	18,550	18,600	3,255	3,045	2,835	2,631	2,429	2,199	1,735	1,754		
15,800	15,850	2,496	1,894	2,104	1,916	1,463	1,529	1,321	1,119	18,600	18,650	3,269	3,059	2,849	2,645	2,442	2,211	1,746	1,766		
15,850	15,900	2,510	1,907	2,116	1,928	1,463	1,540	1,331	1,129	18,650	18,700	3,283	3,073	2,863	2,658	2,455	2,224	1,751	1,775		
15,900	15,950	2,523	1,921	2,129	1,941	1,463	1,552	1,341	1,140	18,700	18,750	3,297	3,087	2,877	2,671	2,469	2,235	1,756	1,785		
15,950	16,000	2,537	1,934	2,141	1,954	1,463	1,565	1,351	1,151	18,750	18,800	3,311	3,091	2,891	2,683	2,483	2,246	1,766	1,794		
16,000	16,050	2,550	1,948	2,154	1,966	1,463	1,575	1,367	1,162	18,800	18,850	3,325	3,115	2,905	2,693	2,496	2,264	1,776	1,806		
16,050	16,100	2,564	1,961	2,166	1,979	1,463	1,586	1,379	1,173	18,850	18,900	3,339	3,129	2,919	2,710	2,510	2,277	1,787	1,816		
16,100	16,150	2,577	1,975	2,179	1,991	1,463	1,598	1,390	1,184	18,900	18,950	3,353	3,143	2,933	2,716	2,523	2,291	1,798	1,824		
16,150	16,200	2,591	1,988	2,191	2,004	1,463	1,609	1,402	1,195	18,950	19,000	3,368	3,157	2,947	2,725	2,537	2,304	1,798	1,834		
16,200	16,250	2,604	2,002	2,204	2,016	1,463	1,621	1,413	1,206	19,000	19,050	3,383	3,171	2,961	2,733	2,550	2,315	1,809	1,844		
16,250	16,300	2,618	2,015	2,216	2,028	1,463	1,634	1,424	1,216	19,050	19,100	3,397	3,185	2,975	2,740	2,561	2,326	1,819	1,853		
16,300	16,350	2,631	2,028	2,229	2,041	1,463	1,646	1,435	1,226	19,100	19,150	3,411	3,199	2,989	2,750	2,577	2,338	1,819	1,863		
16,350	16,400	2,645	2,041	2,241	2,054	1,463	1,658	1,446	1,236	19,150	19,200	3,425	3,213	3,003	2,757	2,589	2,349	1,819	1,873		
16,400	16,450	2,658	2,054	2,254	2,066	1,463	1,671	1,457	1,252	19,200	19,250	3,445	3,227	3,017	2,807	2,604	2,361	1,819	1,883		
16,450	16,500	2,672	2,067	2,267	2,079	1,463	1,678	1,471	1,263	19,250	19,300	3,461	3,241	3,031	2,816	2,616	2,361	1,819	1,893		
16,500	16,550	2,685	2,080	2,279	2,091	1,463	1,690	1,482	1,273	19,300	19,350	3,476	3,255	3,045	2,816	2,631	2,361	1,819	1,903		
16,550	16,600	2,699	2,094	2,294	2,104	1,463	1,703	1,495	1,286	19,350	19,400	3,492	3,269	3,059	2,816	2,645	2,361	1,819	1,914		
16,600	16,650	2,713	2,107	2,307	2,116	1,463	1,715	1,506	1,298	19,400	19,450	3,507	3,283	3,073	2,816	2,658	2,361	1,819	1,924		
16,650	16,700	2,726	2,120	2,319	2,129	1,463	1,724	1,517	1,309	19,450	19,500	3,522	3,297	3,087	2,816	2,672	2,361	1,819	1,934		
16,700	16,750	2,739	2,133	2,334	2,141	1,463	1,736	1,528	1,311	19,500	19,550	3,534	3,311	3,101	2,816	2,685	2,361	1,819	1,944		
16,750	16,800	2,753	2,146	2,346	2,154	1,463	1,749	1,540	1,332	19,550	19,600	3,554	3,325	3,115	2,816	2,699	2,361	1,819	1,954		
16,800	16,850	2,767	2,159	2,359	2,166	1,463	1,761	1,551	1,343	19,600	19,650	3,569	3,339	3,129	2,816	2,713	2,361	1,819	1,964		
16,850	16,900	2,780	2,172	2,372	2,179	1,463	1,774	1,561	1,354	19,650	19,700	3,584	3,353	3,143	2,816	2,727	2,361	1,819	1,974		
16,900	16,950	2,794	2,185	2,385	2,191	1,463	1,786	1,569	1,365	19,700	19,750	3,600	3,367	3,157	2,816	2,739	2,361	1,819	1,984		
16,950	17,000	2,807	2,198	2,398	2,204	1,463	1,799	1,580	1,376	19,750	19,800	3,616	3,381	3,171	2,816	2,751	2,361	1,819	1,994		
17,000	17,050	2,821	2,211	2,411	2,216	1,463	1,811	1,591	1,387	19,800	19,850	3,631	3,395	3,185	2,915	2,766	2,361	1,819	2,004		
17,050	17,100	2,835	2,224	2,424	2,229	1,463	1,824	1,603	1,397	19,850	19,900	3,647	3,411	3,199	2,915	2,780	2,361	1,819	2,014		
17,100	17,150	2,849	2,237	2,437	2,241	1,463	1,836	1,614	1,408	19,900	19,950	3,662	3,424	3,213	2,915	2,793	2,361	1,819	2,024		
17,150	17,200	2,863	2,250	2,450	2,254	1,463	1,849	1,625	1,419	19,950	20,000	3,678	3,445	3,227	2,915	2,807	2,361	1,819	2,034		

Continued next column

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## 1977 Optional State Sales Tax Tables

[illegible]

Total of amount on Form 1040, line 29 and nontaxable receipts such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of longterm capital gains, dividends exclusion, unemployment compensation and public assistance payments.

## 1977 Tax Rate Schedules

**SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z**

Use this schedule if you checked **Box 1** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is:	Enter on Schedule TC, Part I, line 4:
---	---------------------------------------

Not over \$2,200...		—0—	
Over—	But not over—		of the amount over—
\$2,200	\$2,700	14%	\$2,700
\$2,700	\$3,200	\$70+15%	\$3,200
\$3,200	\$3,700	\$145+16%	\$3,700
\$3,700	\$4,200	\$225+17%	\$4,200
\$4,200	\$4,700	\$310+19%	\$4,700
\$4,700	\$5,200	\$690+21%	\$5,200
\$5,200	\$5,700	\$1,110+24%	\$5,700
\$5,700	\$6,200	\$1,590+25%	\$6,200
\$6,200	\$6,700	\$2,090+27%	\$6,700
\$6,700	\$7,200	\$2,630+39%	\$7,200
\$7,200	\$7,700	\$3,210+31%	\$7,700
\$7,700	\$8,200	\$3,830+34%	\$8,200
\$8,200	\$8,700	\$4,510+36%	\$8,700
\$8,700	\$9,200	\$5,230+38%	\$9,200
\$9,200	\$9,700	\$5,990+40%	\$9,700
\$9,700	\$10,200	\$7,590+45%	\$10,200
\$10,200	\$10,700	\$10,290+50%	\$10,700
\$10,700	\$11,200	\$13,290+55%	\$11,200
\$11,200	\$11,700	\$16,590+60%	\$11,700
\$11,700	\$12,200	\$20,190+62%	\$12,200
\$12,200	\$12,700	\$23,790+66%	\$12,700
\$12,700	\$13,200	\$27,390+68%	\$13,200
\$13,200	\$13,700	\$30,990+69%	\$13,700
\$13,700	\$14,200	\$34,590+72%	\$14,200
\$14,200	\$14,700	\$38,190+74%	\$14,700
\$14,700	\$15,200	\$41,790+76%	\$15,200
\$15,200	\$15,700	\$45,390+78%	\$15,700
\$15,700	\$16,200	\$48,990+80%	\$16,200
\$16,200	\$16,700	\$52,590+82%	\$16,700
\$16,700	\$17,200	\$56,190+84%	\$17,200
\$17,200	\$17,700	\$59,790+86%	\$17,700
\$17,700	\$18,200	\$63,390+88%	\$18,200
\$18,200	\$18,700	\$66,990+90%	\$18,700
\$18,700	\$19,200	\$70,590+92%	\$19,200
\$19,200	\$19,700	\$74,190+94%	\$19,700
\$19,700	\$20,200	\$77,790+96%	\$20,200
\$20,200	\$20,700	\$81,390+98%	\$20,700
\$20,700	\$21,200	\$84,990+100%	\$21,200
\$21,200	\$21,700	\$88,590+102%	\$21,700
\$21,700	\$22,200	\$92,190+104%	\$22,200
\$22,200	\$22,700	\$95,790+106%	\$22,700
\$22,700	\$23,200	\$99,390+108%	\$23,200
\$23,200	\$23,700	\$102,990+110%	\$23,700
\$23,700	\$24,200	\$106,590+112%	\$24,200
\$24,200	\$24,700	\$110,190+114%	\$24,700
\$24,700	\$25,200	\$113,790+116%	\$25,200
\$25,200	\$25,700	\$117,390+118%	\$25,700
\$25,700	\$26,200	\$120,990+120%	\$26,200
\$26,200	\$26,700	\$124,590+122%	\$26,700
\$26,700	\$27,200	\$128,190+124%	\$27,200
\$27,200	\$27,700	\$131,790+126%	\$27,700
\$27,700	\$28,200	\$135,390+128%	\$28,200
\$28,200	\$28,700	\$138,990+130%	\$28,700
\$28,700	\$29,200	\$142,590+132%	\$29,200
\$29,200	\$29,700	\$146,190+134%	\$29,700
\$29,700	\$30,200	\$149,790+136%	\$30,200
\$30,200	\$30,700	\$153,390+138%	\$30,700
\$30,700	\$31,200	\$156,990+140%	\$31,200
\$31,200	\$31,700	\$160,590+142%	\$31,700
\$31,700	\$32,200	\$164,190+144%	\$32,200
\$32,200	\$32,700	\$167,790+146%	\$32,700
\$32,700	\$33,200	\$171,390+148%	\$33,200
\$33,200	\$33,700	\$174,990+150%	\$33,700
\$33,700	\$34,200	\$178,590+152%	\$34,200
\$34,200	\$34,700	\$182,190+154%	\$34,700
\$34,700	\$35,200	\$185,790+156%	\$35,200
\$35,200	\$35,700	\$189,390+158%	\$35,700
\$35,700	\$36,200	\$192,990+160%	\$36,200
\$36,200	\$36,700	\$196,590+162%	\$36,700
\$36,700	\$37,200	\$200,190+164%	\$37,200
\$37,200	\$37,700	\$203,790+166%	\$37,700
\$37,700	\$38,200	\$207,390+168%	\$38,200
\$38,200	\$38,700	\$210,990+170%	\$38,700
\$38,700	\$39,200	\$214,590+172%	\$39,200
\$39,200	\$39,700	\$218,190+174%	\$39,700
\$39,700	\$40,200	\$221,790+176%	\$40,200
\$40,200	\$40,700	\$225,390+178%	\$40,700
\$40,700	\$41,200	\$228,990+180%	\$41,200
\$41,200	\$41,700	\$232,590+182%	\$41,700
\$41,700	\$42,200	\$236,190+184%	\$42,200
\$42,200	\$42,700	\$239,790+186%	\$42,700
\$42,700	\$43,200	\$243,390+188%	\$43,200
\$43,200	\$43,700	\$246,990+190%	\$43,700
\$43,700	\$44,200	\$250,590+192%	\$44,200
\$44,200	\$44,700	\$254,190+194%	\$44,700
\$44,700	\$45,200	\$257,790+196%	\$45,200
\$45,200	\$45,700	\$261,390+198%	\$45,700
\$45,700	\$46,200	\$264,990+200%	\$46,200
\$46,200	\$46,700	\$268,590+202%	\$46,700
\$46,700	\$47,200	\$272,190+204%	\$47,200
\$47,200	\$47,700	\$275,790+206%	\$47,700
\$47,700	\$48,200	\$279,390+208%	\$48,200
\$48,200	\$48,700	\$282,990+210%	\$48,700
\$48,700	\$49,200	\$286,590+212%	\$49,200
\$49,200	\$49,700	\$290,190+214%	\$49,700
\$49,700	\$50,200	\$293,790+216%	\$50,200
\$50,200	\$50,700	\$297,390+218%	\$50,700
\$50,700	\$51,200	\$300,990+220%	\$51,200
\$51,200	\$51,700	\$304,590+222%	\$51,700
\$51,700	\$52,200	\$308,190+224%	\$52,200
\$52,200	\$52,700	\$311,790+226%	\$52,700
\$52,700	\$53,200	\$315,390+228%	\$53,200
\$53,200	\$53,700	\$318,990+230%	\$53,700
\$53,700	\$54,200	\$322,590+232%	\$54,200
\$54,200	\$54,700	\$326,190+234%	\$54,700
\$54,700	\$55,200	\$329,790+236%	\$55,200
\$55,200	\$55,700	\$333,390+238%	\$55,700
\$55,700	\$56,200	\$336,990+240%	\$56,200
\$56,200	\$56,700	\$340,590+242%	\$56,700
\$56,700	\$57,200	\$344,190+244%	\$57,200
\$57,200	\$57,700	\$347,790+246%	\$57,700
\$57,700	\$58,200	\$351,390+248%	\$58,200
\$58,200	\$58,700	\$354,990+250%	\$58,700
\$58,700	\$59,200	\$358,590+252%	\$59,200
\$59,200	\$59,700	\$362,190+254%	\$59,700
\$59,700	\$60,200	\$365,790+256%	\$60,200
\$60,200	\$60,700	\$369,390+258%	\$60,700
\$60,700	\$61,200	\$372,990+260%	\$61,200
\$61,200	\$61,700	\$376,590+262%	\$61,700
\$61,700	\$62,200	\$380,190+264%	\$62,200
\$62,200	\$62,700	\$383,790+266%	\$62,700
\$62,700	\$63,200	\$387,390+268%	\$63,200
\$63,200	\$63,700	\$390,990+270%	\$63,700
\$63,700	\$64,200	\$394,590+272%	\$64,200
\$64,200	\$64,700	\$398,190+274%	\$64,700
\$64,700	\$65,200	\$401,790+276%	\$65,200
\$65,200	\$65,700	\$405,390+278%	\$65,700
\$65,700	\$66,200	\$408,990+280%	\$66,200
\$66,200	\$66,700	\$412,590+282%	\$66,700
\$66,700	\$67,200	\$416,190+284%	\$67,200
\$67,200	\$67,700	\$419,790+286%	\$67,700
\$67,700	\$68,200	\$423,390+288%	\$68,200
\$68,200	\$68,700	\$426,990+290%	\$68,700
\$68,700	\$69,200	\$430,590+292%	\$69,200
\$69,200	\$69,700	\$434,190+294%	\$69,700
\$69,700	\$70,200	\$437,790+296%	\$70,200
\$70,200	\$70,700	\$441,390+298%	\$70,700
\$70,700	\$71,200	\$444,990+300%	\$71,200
\$71,200	\$71,700	\$448,590+302%	\$71,700
\$71,700	\$72,200	\$452,190+304%	\$72,200
\$72,200	\$72,700	\$455,790+306%	\$72,700
\$72,700	\$73,200	\$459,390+308%	\$73,200
\$73,200	\$73,700	\$462,990+310%	\$73,700
\$73,700	\$74,200	\$466,590+312%	\$74,200
\$74,200	\$74,700	\$470,190+314%	\$74,700
\$74,700	\$75,200	\$473,790+316%	\$75,200
\$75,200	\$75,700	\$477,390+318%	\$75,700
\$75,700	\$76,200	\$480,990+320%	\$76,200
\$76,200	\$76,700	\$484,590+322%	\$76,700
\$76,700	\$77,200	\$488,190+324%	\$77,200
\$77,200	\$77,700	\$491,790+326%	\$77,700
\$77,700	\$78,200	\$495,390+328%	\$78,200
\$78,200	\$78,700	\$498,990+330%	\$78,700
\$78,700	\$79,200	\$502,590+332%	\$79,200
\$79,200	\$79,700	\$506,190+334%	\$79,700
\$79,700	\$80,200	\$509,790+336%	\$80,200
\$80,200	\$80,700	\$513,390+338%	\$80,700
\$80,700	\$81,200	\$516,990+340%	\$81,200
\$81,200	\$81,700	\$520,590+342%	\$81,700
\$81,700	\$82,200	\$524,190+344%	\$82,200
\$82,200	\$82,700	\$527,790+346%	\$82,700
\$82,700	\$83,200	\$531,390+348%	\$83,200
\$83,200	\$83,700	\$534,990+350%	\$83,700
\$83,700	\$84,200	\$538,590+352%	\$84,200
\$84,200	\$84,700	\$542,190+354%	\$84,700
\$84,700	\$85,200	\$545,790+356%	\$85,200
\$85,200	\$85,700	\$549,390+358%	\$85,700
\$85,700	\$86,200	\$552,990+360%	\$86,200
\$86,200	\$86,700	\$556,590+362%	\$86,700
\$86,700	\$87,200	\$560,190+364%	\$87,200
\$87,200	\$87,700	\$563,790+366%	\$87,700
\$87,700	\$88,200	\$567,390+368%	\$88,200
\$88,200	\$88,700	\$570,990+370%	\$88,700
\$88,700	\$89,200	\$574,590+372%	\$89,200
\$89,200	\$89,700	\$578,190+374%	\$89,700
\$89,700	\$90,200	\$581,790+376%	\$90,200
\$90,200	\$90,700	\$585,390+378%	\$90,700
\$90,700	\$91,200	\$588,990+380%	\$91,200
\$91,200	\$91,700	\$592,590+382%	\$91,700
\$91,700	\$92,200	\$596,190+384%	\$92,200
\$92,200	\$92,700	\$599,790+386%	\$92,700
\$92,700	\$93,200	\$603,390+388%	\$93,200
\$93,200	\$93,700	\$606,990+390%	\$93,700
\$93,700	\$94,200	\$610,590+392%	\$94,200
\$94,200	\$94,700	\$614,190+394%	\$94,700
\$94,700	\$95,200	\$617,790+396%	\$95,200
\$95,200	\$95,700	\$621,390+398%	\$95,700
\$95,700	\$96,200	\$624,990+400%	\$96,200
\$96,200	\$96,700	\$628,590+402%	\$96,700
\$96,700	\$97,200	\$632,190+404%	\$97,200
\$97,200	\$97,700	\$635,790+406%	\$97,700
\$97,700	\$98,200	\$639,390+408%	\$98,200
\$98,200	\$98,700	\$642,990+410%	\$98,700
\$98,700	\$99,200	\$646,590+412%	\$99,200
\$99,200	\$99,700	\$650,190+414%	\$99,700
\$99,700	\$100,200	\$653,790+416%	\$100,200

**SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers**  
If you are a married person living apart from your spouse, see page 7 of the

Schedule A of L1

### Married Filing Joint Returns Qualifying Widows and Widowers

Use this schedule if you checked **Box 2** or **Box 5** on Form 1040—

1. the amount on Schedule TC, Part I, line 2 is:	Enter on Schedule TC, Part I, line 4:
--	---------------------------------------

Over—	But not over—	of the amount over—	
\$3,200	\$4,200	10%	\$3,200
\$4,200	\$7,200	167, 15%	14,200
\$5,200	\$6,200	200, 16%	15,200
\$6,200	\$7,200	100, 17%	16,200
\$7,200	\$11,200	662, 19%	17,200
\$11,200	\$15,200	1,350, 22%	\$11,200
\$15,200	\$19,200	\$2,260, 25%	\$15,200
\$19,200	\$23,200	3,760, 20%	\$19,200
\$23,200	\$27,200	\$4,380, 32%	\$23,200
\$27,200	\$31,200	\$5,660, 36%	\$27,200
\$31,200	\$35,200	\$7,100, 39%	\$31,200
\$35,200	\$39,200	\$8,660, 42%	\$35,200
\$39,200	\$43,200	\$10,340, 45%	\$39,200
\$43,200	\$47,200	\$12,140, 48%	\$43,200
\$47,200	\$55,200	\$14,060, 50%	\$47,200
\$55,200	\$67,200	\$18,060, 53%	\$55,200
\$67,200	\$79,200	\$24,420, 55%	\$67,200
\$79,200	\$91,200	\$31,020, 48%	\$79,200
\$91,200	\$103,200	\$37,980, 60%	\$91,200
\$103,200	\$123,200	\$45,180, 62%	\$103,200
\$123,200	\$143,200	\$57,580, 64%	\$123,200
\$143,200	\$163,200	\$70,380, 66%	\$143,200
\$163,200	\$183,200	\$83,580, 68%	\$163,200
\$183,200	\$203,200	\$97,180, 69%	\$183,200
\$203,200		\$111,980, 70%	\$203,200

### Married Filing Separate Returns

Use this schedule if you checked **Box 3** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is:	Enter on Schedule TC, Part I, line 4:
---	---------------------------------------

Over -	But not over	of the amount over -
\$1,600	\$2,100	14%
\$2,100	\$2,600	\$70 ÷ 15%
\$2,600	\$3,100	\$145 ÷ 16%
\$3,100	\$3,600	\$225 ÷ 17%
\$3,600	\$4,100	\$190 ÷ 19%
\$4,100	\$4,600	\$604 ÷ 22%
\$4,600	\$5,100	\$1,130 ÷ 25%
\$5,100	\$5,600	\$1,630 ÷ 28%
\$5,600	\$6,100	\$2,190 ÷ 32%
\$6,100	\$6,600	\$2,830 ÷ 36%
\$6,600	\$7,100	\$3,550 ÷ 39%
\$7,100	\$7,600	\$4,330 ÷ 42%
\$7,600	\$8,100	\$5,170 ÷ 45%
\$8,100	\$8,600	\$6,070 ÷ 48%
\$8,600	\$9,100	\$7,030 ÷ 50%
\$9,100	\$9,600	\$8,030 ÷ 53%
\$9,600	\$10,100	\$12,210 ÷ 55%
\$10,100	\$10,600	\$15,510 ÷ 58%
\$10,600	\$11,100	\$18,990 ÷ 60%
\$11,100	\$11,600	\$22,590 ÷ 62%
\$11,600	\$12,100	\$26,390 ÷ 64%
\$12,100	\$12,600	\$30,390 ÷ 66%
\$12,600	\$13,100	\$34,790 ÷ 68%
\$13,100	\$13,600	\$39,590 ÷ 70%
\$13,600	\$14,100	\$44,990 ÷ 72%
\$14,100	\$14,600	\$50,990 ÷ 74%
\$14,600	\$15,100	\$57,990 ÷ 76%
\$15,100	\$15,600	\$65,990 ÷ 78%
\$15,600	\$16,100	\$75,990 ÷ 80%
\$16,100	\$16,600	\$87,990 ÷ 82%
\$16,600	\$17,100	\$101,990 ÷ 84%
\$17,100	\$17,600	\$118,990 ÷ 86%
\$17,600	\$18,100	\$138,990 ÷ 88%
\$18,100	\$18,600	\$161,990 ÷ 90%
\$18,600	\$19,100	\$188,990 ÷ 92%
\$19,100	\$19,600	\$220,990 ÷ 94%
\$19,600	\$20,100	\$258,990 ÷ 96%
\$20,100	\$20,600	\$304,990 ÷ 98%
\$20,600	\$21,100	\$360,990 ÷ 100%

**SCHEDULE Z—Unmarried or legally separated taxpayers Who Qualify as Heads of Household**

Use this schedule if you checked **Box 4** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is:	Enter on Sched- ule TC, Part I, line 4:
---	---

Not over \$2,200.....		0—	of the amount over—
Over—	But not over—		
\$2.00	\$3.00	14%	\$2.00
\$3.00	\$4.00	\$14.00+16%	\$3.00
\$4.00	\$6.00	\$30.00+18%	\$4.00
\$6.00	\$8.00	\$60.00+19%	\$6.00
\$8.00	\$12.00	\$104.00+22%	\$8.00
\$10.00	\$12.00	\$1,480+23%	\$10.00
\$12.00	\$14.00	\$1,940+25%	\$12.00
\$14.00	\$16.00	\$2,440+27%	\$14.00
\$16.00	\$18.00	\$2,980+28%	\$16.00
\$18.00	\$20.00	\$3,540+31%	\$18.00
\$20.00	\$22.00	\$4,160+33%	\$20.00
\$22.00	\$24.00	\$4,800+35%	\$22.00
\$24.00	\$26.00	\$5,500+36%	\$24.00
\$26.00	\$28.00	\$6,220+38%	\$26.00
\$28.00	\$30.00	\$6,980+41%	\$28.00
\$30.00	\$34.00	\$7,800+42%	\$30.00
\$34.00	\$40.00	\$9,160+45%	\$34.00
\$40.00	\$40.00	\$11,280+48%	\$38.00
\$40.00	\$42.00	\$12,240+51%	\$40.00
\$42.00	\$46.00	\$13,260+52%	\$42.00
\$46.00	\$52.00	\$15,340+55%	\$46.00
\$52.00	\$54.00	\$18,640+58%	\$52.00
\$54.00	\$60.00	\$19,760+58%	\$54.00
\$60.00	\$72.00	\$26,720+59%	\$60.00
\$72.00	\$78.00	\$33,260+61%	\$72.00
\$78.00	\$82.00	\$33,920+62%	\$78.00
\$82.00	\$90.00	\$36,400+63%	\$82.00
\$90.00	\$102.00	\$41,440+64%	\$90.00
\$102.00	\$122.00	\$50,120+66%	\$102.00
\$122.00	\$142.00	\$62,320+67%	\$122.00
\$142.00	\$162.00	\$75,720+68%	\$142.00
\$162.00	\$182.00	\$91,320+69%	\$162.00
\$182.00	\$202.00	\$109,120+70%	\$182.00















# 1977 Instructions for Preparing Form 1040A

Department  
of the  
Treasury  
**Internal  
Revenue  
Service**

## Watch for Tax Law Changes

At the time Form 1040A and these instructions were printed, Congress was considering legislation that would allow credits for energy saving expenses for your personal residence. If this legislation is passed and you had such expenses, you must file Form 1040—**not** Form 1040A—to claim the credits.

## From the Commissioner

These instructions contain the information needed to complete Form 1040A. About one-half of all taxpayers will be able to use Form 1040A this year.

We tried to design a Form 1040A that you can easily complete yourself. Please try it. This year's form contains fewer lines than last year's form, and we tried to make the instructions easier to understand.

Please note the Presidential Election Campaign Fund check-off near the top of the form. Without increasing your tax or reducing your refund, you can have \$1 (\$1 each for husband and wife on a joint return) go to a fund to pay expenses for the 1980 Presidential Election.

Generally, you can file Form 1040A if: your income is \$40,000 or less if you are married filing a joint return, and \$20,000 otherwise; all your income is from wages, salaries, tips and not more than \$400 of interest or \$400 of dividends; and you do not itemize deductions.

Because we figure your tax anyway, there is no need for you to do it. You may stop after line 11a, sign and date the return, and attach Forms W-2. If you file on time and owe us, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit for you if you are eligible for it.

If you want to figure your own tax, notice that these instructions contain new tax tables. The tables do not tax the first:

- \$3,200 of income, if you are married filing a joint return,
- \$2,200 of income, if you are single or unmarried head of household, or
- \$1,600 of income, if you are married filing separately.

These amounts are called "zero bracket amounts" and replace the standard deduction. (If your itemized deductions exceed these amounts, you should probably use Form 1040.) You do not have to figure your "zero bracket amount," deduction for exemptions, or general tax credit because the new tax tables do this for you. Also, the new tax tables cover income as high as \$40,000 if you are married filing a joint return, and \$20,000 otherwise.

If your income is less than \$8,000, you may get a refund even if you paid no tax. See page 2 of the Instructions.

If you need help, please call us at the number listed for your area on pages 26 and 27, or visit an IRS office.

Thank you for your cooperation.

*James Kirby*

Commissioner of Internal Revenue

## Earned Income Credit

You may be entitled to a special payment or credit of up to \$400 that may come as a refund check or be applied against taxes you owe if you can answer "Yes" to questions A, B, and C.

	Yes	No
<b>A</b> Did you have earned income? Earned income includes wages, salaries, tips or other employee compensation but does not include social security benefits, welfare benefits, etc.		
<b>B</b> Is Form 1040A, line 10, less than \$8,000?		
<b>C</b> Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years of age or a full-time student, OR (2) your dependent child who is disabled? (See page 7.)		

## Earned Income Credit Worksheet

Do Not File This Worksheet—Keep it for Your Records

<b>1</b> Enter 10% of the amount on Form 1040A, line 7, but do not enter more than \$400. Be sure to attach Copy B of Form(s) W-2 to your return.	
<b>Note:</b> If Form 1040A, line 10, is \$4,000 or less, you do not have to complete the rest of this worksheet—just enter the amount from line 1 above, on Form 1040A, line 11c. Also write the first name of your child who qualifies you for the credit in the space on line 10. (See Note below.)	
<b>2</b> Enter amount from Form 1040A, line 10	\$ 4,000.00
<b>3</b> Less	
<b>4</b> Subtract line 3 from line 2	\$
<b>5</b> Enter 10% of line 4	
<b>6</b> Earned income credit (subtract line 5 from line 1). Enter here and on Form 1040A, line 11c. Also write the first name of your child who qualifies you for the credit in the space on line 10. (See Note below.)	

**Note:** If you have more than one child who qualifies you for the credit, you need only enter the first name of one of the children.

## Special Instructions for Those Who are Not Required to File a Return But Can Claim the Earned Income Credit

If you answer "Yes" to questions A, B, and C above, AND do not check box 3, Married Filing Separately, you should file Form 1040A to get a refund of your earned income credit. All you need to do is:

- (1) Fill in Form 1040A through line 10. Enter on line 10 the first name of your child who qualifies you for the credit. Do not check the Presidential Election Campaign Fund box(es).
- (2) Use the Earned Income Credit Worksheet above to figure your credit. If Form 1040A, line 10, is \$4,000 or less, enter the amount of

the credit from line 1 of the Worksheet on Form 1040A, line 11c. Otherwise enter the amount of the credit from line 6 of the Worksheet on Form 1040A, line 11c.

- (3) Fill in lines 12 and 14.
- (4) Sign and date the return.
- (5) Be sure to attach Copy B of Form(s) W-2.

**Note:** If you want IRS to figure your earned income credit for you, skip (2) and (3) above, but please provide all the other information requested.



# **YOU MAY USE FORM 1040A IF:**

- You had only wages, salaries, tips, or other employee compensation and not more than \$400 in interest or \$400 in dividends
- Your total income is \$20,000 or less (\$40,000 or less if married filing jointly)

Note: You may file Form 1040A even if your in-

# **IMPORTANT Form 1040A may not be the right form for you. Before you file, please read these instructions.**

## **YOU MUST USE FORM 1040 IF:**

- You itemize deductions
- You claim any of the items (adjustments to income or credits, etc.) listed below under **You Must Also Use Form 1040** instead of Form 1040A

## **Itemized Deductions (What You Can Claim)**

Examples of itemized deductions are:

1. Interest on loans and mortgages;
2. Local, State, and real estate taxes;
3. Payments for medical insurance and medical and dental care in excess of limitations;
4. Gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations.

## **YOU MUST ALSO USE FORM 1040 INSTEAD OF FORM 1040A IF:**

- You received more than \$400 in interest or \$400 in dividends (Disregard if you are not required to file but are filing **ONLY** to get a refund of your earned income credit)
- You had income other than wages, salaries, tips, other employee compensation, interest or dividends
- You had pension or annuity income
- Your income on Form 1040A, line 10 is more than \$20,000 (\$40,000 if married filing a joint return)
- You claim more than:

- 3 exemptions and are single or married filing separately;
- 8 exemptions and are unmarried head of household, or
- 9 exemptions and you are married filing a joint return

- You are a qualifying widow(er) with a dependent child. This filing status applies if your spouse died in 1975 or 1976 **AND** on December 31, 1977, you met **ALL** these tests:

had not remarried  
had lived with you a child or stepchild you could claim as your dependent  
paid over half the cost of keeping up the home for this child for the entire year

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# **General Information**

## **The IRS will figure your tax for you if you wish—Please see page 12 for details.**

### **Who Must File**

Whether or not you must file a return depends primarily on the amount of your income and your filing status.

The following rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. (However, these rules may not apply if you were a nonresident alien at any time during 1977. See page 5.)

### **File a return if you are:**

- Single (legally separated, divorced, or married living apart from your spouse for the entire year with dependent child) and:

—You are under 65 . . . . . \$2,950  
—You are 65 or older . . . . . 3,700

- A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income of \$750 or more . . . . . 750

- Married filing jointly, living with your spouse at the end of 1977 (or at date of death of spouse), and:

—Both of you are under 65 . . . . . 4,700  
—One of you is 65 or older . . . . . 5,450  
—Both of you are 65 or older . . . . . 6,200

- Married filing separately or married but not living with your spouse at the end of 1977 . . . . . 750

- A person entitled to exclude income from sources within U.S. possessions . . . . . 750
- A qualifying widow(er) with dependent child and:

—You are under 65 . . . . . 3,950  
—You are 65 or older . . . . . 4,700

(A qualifying widow(er) who is required to file **MUST** use Form 1040.)

### **Even if you are not required to file a return, you should file to get a refund if:**

- (1) income tax was withheld, or (2) you are eligible for the earned income credit.

### **When to File**

You should file as soon as you can after January 1, but not later than April 17, 1978. Late filing may subject you to penalties and interest.

### **Where to File**

Please use the addressed envelope that came with your return, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—Atlanta, GA 31101  
Alaska—Ogden, UT 84201  
Arizona—Ogden, UT 84201  
Arkansas—Austin, TX 73301  
California—Fresno, CA 93888  
Colorado—Ogden, UT 84201  
Connecticut—Andover, MA 05501  
Delaware—Philadelphia, PA 19255  
District of Columbia—Philadelphia, PA 19255

Page **3**

Florida—Atlanta, GA 31101  
Georgia—Atlanta, GA 31101  
Hawaii—Fresno, CA 93888  
Idaho—Ogden, UT 84201  
Illinois—Kansas City, MO 64999  
Indiana—Memphis, TN 37501  
Iowa—Kansas City, MO 64999  
Kansas—Austin, TX 73301  
Kentucky—Memphis, TN 37501  
Louisiana—Austin, TX 73301  
Maine—Andover, MA 05501  
Maryland—Philadelphia, PA 19255  
Massachusetts—Andover, MA 05501  
Michigan—Cincinnati, OH 45999  
Minnesota—Ogden, UT 84201  
Mississippi—Atlanta, GA 31101  
Missouri—Kansas City, MO 64999  
Montana—Ogden, UT 84201  
Nebraska—Ogden, UT 84201  
Nevada—Ogden, UT 84201  
New Hampshire—Andover, MA 05501  
New Jersey—Holtville, NY 00501  
New Mexico—Austin, TX 73301  
New York

New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtville, NY 00501  
All Other Counties—Andover, MA 05501

North Carolina—Memphis, TN 37501  
North Dakota—Ogden, UT 84201  
Ohio—Cincinnati, OH 45999  
Oklahoma—Austin, TX 73301  
Oregon—Ogden, UT 84201  
Pennsylvania—Philadelphia, PA 19255  
Rhode Island—Andover, MA 05501  
South Carolina—Atlanta, GA 31101  
South Dakota—Ogden, UT 84201  
Tennessee—Memphis, TN 37501  
Texas—Austin, TX 73301  
Utah—Ogden, UT 84201  
Vermont—Andover, MA 05501  
Virginia—Memphis, TN 37501  
Washington—Ogden, UT 84201  
West Virginia—Memphis, TN 37501  
Wisconsin—Kansas City, MO 64999  
Wyoming—Ogden, UT 84201

If you are located in Use this address

Panama Canal Zone, American Samoa, Guam	Philadelphia, PA 19255
Puerto Rico	Commissioner of Revenue, Agaña, GU 96910
Virgin Islands: Non-permanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	Department of Finance, Charlotte Amalie, St. Thomas, VI 00801
Foreign country and have an A.P.O. or F.P.O. address	Service Center for your permanent home State
Foreign country: U.S. citizen	Philadelphia, PA 19255



**Box 1.—Single (see instructions for Box 4)**

This filing status applies if on December 31, 1977, you were one of the following:

- (a) not married.
- (b) separated from your spouse by either divorce or separate maintenance decree.
- (c) a widow or widower (see the instructions for Box 2, paragraph (b)), if your spouse died in 1977 and you had not remarried. If your spouse died in 1975 or 1976, and you have a dependent child, see the instructions on page 4. You must also use Form 1040 instead of Form 1040A, to see if you can file Form 1040 as a qualifying widow(er) with dependent child.
- (d) married and you do not intend to file a joint return, and you meet the tests under **Were You Married and Living Apart from Your Spouse?**, explained in the instructions for Box 3.

**Box 2.—Married Filing Jointly (even if only one had income)**

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates.

A joint return must show all income of both you and your spouse, but can be filed even though only one had income. You may file a joint return even if your spouse lived in a different household.

This filing status applies if on December 31, 1977, you were either of the following:

- (a) married, even if you were not married for the whole year, or
- (b) a widow or widower, your spouse died in 1977, and you had not remarried. For your return, you may file considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see the instructions for Box 3.) If your spouse died in 1975 or 1976 and you have a dependent child, see the instructions on page 4. You must also use Form 1040 instead of Form 1040A, to see if you can file Form 1040 as a qualifying widow(er) with dependent child.

**Special Election for Aliens.**—You may file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined world-wide income.

For more details, please get **Publication 519**, United States Tax Guide for Aliens.

**Note:** If you are in doubt about whether to file a joint return or separate returns (discussed on page 6), figure your tax both ways before deciding.

- a foreign tax credit
- a work incentive (WIN) credit
- a credit from a regulated investment company
- a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil
- a credit for energy saving expenses (if pending legislation is passed)

- You choose the benefits of income averaging
- You filed Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1977
- You wish to apply any part of a refund of your 1977 taxes to estimated tax for 1978
- You received capital gain dividends, a lump-sum distribution from a qualified plan, or nontaxable distributions (return of capital)
- You are a railroad employee representative and claim credit for excess hospital insurance benefits taxes paid
- You must file Form 2210, Underpayment of Estimated Income Tax by Individuals, because you were required to make payments of estimated tax, and line 15 is \$100 or more and over 20 percent of line 13. Please see instructions for **Penalty for Not Paying Enough Tax During the Year** on page 9
- You file Form 2555, Exemption of Income Earned Abroad
- You file Form 4563, Exclusion of Income from Sources in United States Possessions
- You are required to complete Part III, of Schedule B (Form 1040) because: (1) you had during 1977 an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), or (2) you were either a grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during 1977
- You were an unmarried dual-status alien (if you were both a resident alien (or U.S. citizen) and nonresident alien during 1977) or a dual-status alien married to a citizen or resident of the U.S. at the end of 1977 and do not elect to file a joint return. (See Form 1040 instructions)
- You were a nonresident alien (use Form 1040NR)
- You were married to a nonresident alien at the end of 1977 and you both do not elect to be taxed on your world-wide income (unless you can meet the tests as listed under **Were You Married and Living Apart from Your Spouse?**, as explained on page 6)

**Your Filing Status—Which Box to Check**

Your tax rate depends on your filing status. Please read the following instructions carefully to find the filing status that fits your situation for 1977. Then check the box on your return for your status.

If you have any questions about alimony, business expenses, disability income exclusion ( sick pay ), moving expenses, credits, or the like, please get Form 1040 and its instructions, and any of our taxpayer information publications you need, at Internal Revenue Service offices.

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

**Box 3.—Married Filing Separately**

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

Before you file a separate return, see if you can reduce your tax by meeting the tests described under **Were You Married and Living Apart from Your Spouse?**. If you meet these tests, you should use the Single filing status or, if you qualify, Unmarried Head of Household.

If you cannot meet the requirements under **Were You Married and Living Apart from Your Spouse?**, and you are both filing separate returns or your spouse is not filing, check Box 3. You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case you must file Form 1040 instead of Form 1040A.)

**Community Property States.**—If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income. Generally, expenses are community expenses or separate expenses according to the type of income from which the expenses arose. If you and your spouse live in a community property State and both itemize deductions, expenses paid from joint funds can be divided equally. For more details, see **Publication 555**, Community Property and the Federal Income Tax.

**Were You Married and Living Apart from Your Spouse?**—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You can file as a single person, and check Box 1 for Single, if you meet all of the following tests:

- (a) You file a separate return.
- (b) You paid more than half the cost to keep up your home for 1977.
- (c) Your spouse did not live in your home at any time during 1977.
- (d) For over six months of 1977, your home was the main home of your child or stepchild whom you can claim as a dependent.

If you meet tests (a) through (d) above, you may be eligible to check Box 4, Unmarried Head of Household. Please see the instructions for Box 4.

**Box 4.—Unmarried Head of Household**

There are special rates for those who can meet the tests for unmarried head of household. These rates are more beneficial than the rates for Single and Married Filing Separately.

You may choose this filing status **ONLY IF** on December 31, 1977, you were unmarried (including certain married persons living apart) or legally separated, and can meet test (a) or (b) below.

(a) You paid more than half the cost of keeping up a home which is the main home of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you.)

(b) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

- (1) your unmarried child, grandchild, foster child, or stepchild. (Child did not have to be your dependent.)
- (2) any other person listed in 5(a) under **Children and Other Dependents** (lines 5c and 5d) on page 7, that you can claim as a dependent. But that person cannot be your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support). **Note:** If you are claiming the filing status of Unmarried Head of Household, please enter the person's name who qualifies you for this status in the space provided after Box 4 on Form 1040A. If more than one person qualifies you for this status, you need to enter only one person's name.

**Your Exemptions****For Yourself (line 5a)**

You can always take one exemption for yourself, even if you were the dependent of someone else. Take three exemptions if you were blind or 65 or older. Take three exemptions if you were both blind and 65 or older. Be sure to check all the boxes on line 5a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1978, you can take the extra exemption for age for 1977.

**Proof of Blindness.**—If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may instead submit a certified opinion to this effect from an examining eye physician. You need to attach this certification only once to your return. In following years you need only attach a statement referring to it.



### For Your Spouse (line 5b)

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older. Please check all the boxes for exemptions you can take for your spouse on line 5b.

If at the end of 1977 you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

### Death of Spouse

If your spouse died during 1977, and you did not remarry before the end of your taxable year, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 8.

### Children and Other Dependents (lines 5c and 5d)

Please enter on line 5c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 5d the full names and other information for your other dependents. Fill in the total number of other dependents in the box to the right of the arrow.

You can take an exemption for a dependent who was born or died during 1977 if he or she met the tests for a dependent while alive. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

Each person you claim as a dependent has to meet all the following tests:

(1) **Income.**—Received less than \$750 income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see the instructions for **Student Dependent**.)

(2) **Support.**—Received over half of his or her support from you or is treated as receiving over half of his or her support from you under the rules on page 8 for **Children of Divorced or Separated Parents** or **Dependent Supported by Two or More Taxpayers**. If you file a joint return, the support can be from either spouse.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. However, the cost of a place to live is figured at fair rental value.

After December 31, 1977, capital items such as an automobile or furniture must be included in determining total support, but only if these things are actually given to, or purchased by, the dependent for the dependent's use or benefit. Before January 1, 1978, capital items may be included in determining total support if it is to your benefit to do so. Support does not include the cost

enrolled body of pupils or students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, you should get Publication 501, Your Exemptions and Exemptions for Dependents.

### Children of Divorced or Separated Parents

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

- (1) that parent gave at least \$600 toward the child's support during 1977, and the decree of divorce or separate maintenance (or a written agreement between the parents), states he or she can take the exemption, or
- (2) that parent gave \$1,200 or more for each child's support during 1977, and the parent having custody cannot prove that he or she gave more than the other parent gave.

**Note:** For purposes of determining the amount of child support, a parent who has remarried and has custody may count the support furnished by the new spouse.

### Dependent Supported by Two or More Taxpayers

A special rule applies when two or more taxpayers together paid for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. If this is the case, one of the taxpayers can claim an exemption for that person if he or she:

- (1) paid for at least 10% of the support, and
- (2) attaches to his or her return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his or her own return.

### Death of Taxpayer

If a person died in 1977, or in 1978 before filing a return for 1977, the surviving spouse or personal representative of the estate must file a return for the person who died.

For these instructions, the personal representative is the executor, executrix, administrator or administratrix of the estate of the person who died and who is qualified and acting within the United States. However, if none of these is appointed, the personal representative is the person in actual or constructive possession of any property of the person who died.

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of a capital item such as furniture purchased for the household or for use by persons other than the dependent. For more information and special rules for 1977, get Publication 501, Your Exemptions and Exemptions for Dependents.

**However, support does not include things like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.**

In figuring support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

(3) **Married Dependents.**—Did not file a joint return with his or her spouse.

(4) **Citizenship or Residence.**—Was one of the following: a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship.**

(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child	Stepchild	Father	Grandparent
Stepson	Mother	Brother	Sister
Stepdaughter	Stepfather	Brother-in-law	Sister-in-law
	Stepmother	Father-in-law	Daughter-in-law
		Brother-in-law	Son-in-law
			Nephew
			Niece

(b) Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

your son, daughter, stepson, stepdaughter;  
a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and  
a foster child who lived in your home as a member of your family for the whole year.

### Student Dependent

Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) under **Children and Other Dependents** on this page.

To qualify as a student, your child had to meet one of the following tests:

- (1) was enrolled as a full-time student at an educational organization during any 5 months of 1977, or
- (2) took a full-time, on-farm training course during any 5 months of 1977. (The course had to be given by an educational organization or a State, county, or local government agency.)

Educational organization means a school that has a regular teaching staff, course of study, and a regularly

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The personal representative can file a joint return for the person who died, if the surviving spouse agrees and did not remarry during the taxable year. If a personal representative has not been appointed, the surviving spouse can file a joint return, if he or she did not remarry during the taxable year. The 1977 income of the person who died and the income of the surviving spouse for the entire year must be included in a joint return.

If you are filing a joint return, please write in the signature area "Filing as a surviving spouse." Show the date of death in the name and address space.

For more information, please get Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

### Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return, provided you do so for all entries on your return. You can drop amounts under 50 cents—Increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

### Recordkeeping

You must keep your records as long as their contents may be needed in the administration of any Internal Revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions relating to the basis of property (including your personal residence) should be kept as long as they are needed in determining the basis of the original or replacement property. Copies of your filed tax returns should also be kept as part of your records. Please get Publication 552, Recordkeeping Requirements and a Guide to Tax Publications, if you need further details.

### Penalties and Interest

You can avoid penalties and interest by correctly filing your return and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation with your return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

**Taxes Not Paid When Due.**—The penalty for failure to pay taxes when due is  $\frac{1}{2}$  of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.



## Do You Want More or Less Income Tax Withheld in 1978?

If your payment due IRS on line 15, or the refund IRS owes you on line 14, is large, you should see your payroll office about changing the amount of tax to be withheld from your wages. If you return to work after a period of unemployment, you may have the amount of income tax withheld lessened if your employer agrees to use the part year method of withholding. There are also other methods of withholding which, in some instances, could reduce your withholding. For more details, see your employer.

## Declaration of Estimated Tax

Generally, you do not have to file a declaration if you expect that your 1978 Form 1040A will show (1) a tax refund, OR (2) a tax balance due to be paid to IRS of less than \$100.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must make a declaration of estimated tax if their total estimated tax is \$100 or more and they:

## Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you the following:

- 1) Its legal right to ask for the information and whether the law says you must give it.
- 2) What purpose the agency has in asking for it, and the use to which it will be put.
- 3) What could happen if you do not give it.

For the Internal Revenue Service, the law covers the following:

- a) Tax returns and any papers you file with them.
- a) Any questions we need to ask you so we can—
- a) complete, correct, or process your returns,
- b) figure your tax, and
- c) collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations state that you must show a social security number on what you file. This is so we know who you are, and can process your return and papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund. You can skip that if you wish.

- (1) Can reasonably expect gross income to exceed—  
from sources other than wages subject to withholding;  
or,
- (2) Can reasonably expect gross income to exceed—  
(a) \$20,000 for a single individual or a head of a household;

(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) \$20,000 for a married individual living apart from spouse as described under Single on page 5;

(d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or

(e) \$10,000 for a married individual not entitled to file a joint declaration with spouse.

Please see Form 1040-ES for details.

**Penalty for Not Paying Enough Tax During the Year.**—If line 15 is \$100 or more and over 20 percent of line 13, you must file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

## 1040A U.S. Individual Income Tax Return 1977

Department of the Treasury—Internal Revenue Service

Print name and social security number (last names and initials at both)

JOHN T. & MARY BROWN Your social security number 516 04 1492

Present home address (number and street, including apartment number, if rural route)

885 SCOTT ST. 1 For Privacy Act Notice, see page 9 of instructions. Spouse's social security no. 575 10 1770

City, town or post office, State and ZIP code

HOMETOWN, MARYLAND 01234 Yours CLERK Spouse's HOMEMAKER

Use IRS label. Print name and social security number (last names and initials at both)

JOHN T. & MARY BROWN Your social security number 516 04 1492

Present home address (number and street, including apartment number, if rural route)

885 SCOTT ST. 1 For Privacy Act Notice, see page 9 of instructions. Spouse's social security no. 575 10 1770

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City, town or post office, State and ZIP code

HOMETOWN, MARYLAND 01234 Yours CLERK Spouse's HOMEMAKER

Do you want \$1 to go to this fund? ☒ Yes ☐ No

If joint return, does your spouse want \$1 to go to this fund? ☒ Yes ☐ No

Married filing joint return (even if only one had income)

Married filing separately. If spouse is also filing, give spouse's social security number in the space above and enter full name here

Unmarried Head of Household. Enter qualifying name

Enter number of dependents

Enter number of children listed

Enter number of other dependents

Add numbers entered in boxes above

Exemptions

Always check box. Check only one.

1 Yourself ☒ 2 65 or over ☐ 3 65 or over ☐ 4 65 or over ☐ 5 65 or over ☐ 6 65 or over ☐ 7 65 or over ☐ 8 65 or over ☐ 9 65 or over ☐ 10 65 or over ☐ 11 65 or over ☐ 12 65 or over ☐ 13 65 or over ☐ 14 65 or over ☐ 15 65 or over ☐ 16 65 or over ☐ 17 65 or over ☐ 18 65 or over ☐ 19 65 or over ☐ 20 65 or over ☐ 21 65 or over ☐ 22 65 or over ☐ 23 65 or over ☐ 24 65 or over ☐ 25 65 or over ☐ 26 65 or over ☐ 27 65 or over ☐ 28 65 or over ☐ 29 65 or over ☐ 30 65 or over ☐ 31 65 or over ☐ 32 65 or over ☐ 33 65 or over ☐ 34 65 or over ☐ 35 65 or over ☐ 36 65 or over ☐ 37 65 or over ☐ 38 65 or over ☐ 39 65 or over ☐ 40 65 or over ☐ 41 65 or over ☐ 42 65 or over ☐ 43 65 or over ☐ 44 65 or over ☐ 45 65 or over ☐ 46 65 or over ☐ 47 65 or over ☐ 48 65 or over ☐ 49 65 or over ☐ 50 65 or over ☐ 51 65 or over ☐ 52 65 or over ☐ 53 65 or over ☐ 54 65 or over ☐ 55 65 or over ☐ 56 65 or over ☐ 57 65 or over ☐ 58 65 or over ☐ 59 65 or over ☐ 60 65 or over ☐ 61 65 or over ☐ 62 65 or over ☐ 63 65 or over ☐ 64 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## Here's How to Fill in Form 1040A . . .

(Circled numbers on the sample form on page 10 are keyed to circled numbers in explanations.)

### ① Name, Address, and Social Security Number

Please use the mailing label on the cover of the tax forms package we sent you and correct your name and address if necessary. You should also show your apartment number if you have one. If you did not receive forms with a label, you should print or type your name and address in the appropriate block on your return. If a husband and wife file a joint return and use different last names, please separate the last names with an "and" for example: "Brown and Smith."

If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers for both you and your spouse whether you file jointly or separately.

If you do not have a social security number, you should get an application Form SS-5 from a Social Security Administration office, post office, or the IRS and file it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 17. If you do not receive a number by April 17, file your return without it and write "Applied for" in the block for social security number. Don't forget to show occupations in the spaces in the upper right corner just below social security blocks.

### ② Presidential Election Campaign Fund

You may have \$1 go to this fund by checking the Yes box. On a joint return, the election is available for both spouses. Both of you may elect to have \$1 go to this fund. Both may elect to have \$1 go to this fund. One may elect to have \$1 go to this fund and the other may choose not to.

Checking Yes will not increase your tax or reduce your refund.

Do not claim this amount as a credit for contributions to candidates for public office on line 11a.

**Note:** If you check a Yes box, you may not change that election after you file a return. However, if you check a No box, and after you file your return you wish to designate \$1, you may change your election to Yes by filing an amended return on or before December 31, 1979. You should use Form 1040X, Amended U.S. Individual Income Tax Return.

### ③ Filing Status—Boxes 1 through 4

Check only one box (1 through 4). Your tax rate depends on the box you check. So before you decide, see the instructions for Filing Status on page 5.

### ④ Your Exemptions and Dependents—Lines 5a through 6

See the instructions for Your Exemptions and Children and Other Dependents on pages 6 and 7, to find out whom you can claim.

### ⑤ Wages, Salaries, Tips, and Other Employee Compensation—Line 7

Give the total of all the wages shown on your Forms W-2. If all your tips are not shown on your Forms W-2,

add these amounts in, too. For a joint return, combine the total for you and your spouse.

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, you should contact your employer as soon as possible. Only your employer can issue your Form W-2 or correct it. If you are unable to secure Form W-2 from your employer by February 15, contact an Internal Revenue Service office.

### ⑥ Interest Income—Line 8

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Be sure to include interest on tax refunds.

### ⑦ Dividends—Line 9

Please show the amount of all your dividends on line 9a. Fill in your exclusion on 9b, then subtract it and show the difference on 9c.

You can exclude, on line 9b, up to \$100 of dividends received from qualifying domestic corporations.

If you are married filing a joint return, you and your spouse may be able to exclude up to \$200 of dividend income. Thus, if both you and your spouse had dividend income from jointly or separately owned stock, you may each exclude up to \$100 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately.

For example, in our filled-in form on page 10, John Brown had \$200 in dividends and Mary Brown had \$20. Only \$120 may be excluded. If all of the stock on which the \$220 of dividends received was held jointly, then John and Mary could have excluded \$200 (\$100 each). Taxable dividends from the following corporations do not qualify for the dividends exclusion:

- (a) Foreign corporations, including your share from a controlled foreign corporation.
- (b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

**Note:** Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 8.

### ⑧ Adjusted Gross Income—Line 10

Add the amounts on lines 7, 8, and 9c. If line 10 is under \$8,000 and you are eligible for the Earned Income

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Credit, write the first name of your child who qualifies you for the credit on line 10. If line 10 is \$20,000 or less (\$40,000 or less if married filing a joint return), please go to line 11a.

If line 10 is more than \$20,000 (more than \$40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

### ⑨ Credit for Contributions to Candidates for Public Office, etc.—Line 11a

Add up the money you gave to help pay campaign expenses of candidates for public office, political committees AND to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN \$25. If you are married, filing a joint return, enter HALF the amount you gave, but NOT MORE THAN \$50. **Note:** If you do not want IRS to figure your tax, the amount of this credit cannot be larger than the amount of the tax shown on line 13.

Do not claim this credit for the amount, if any, you checked off to go to the Presidential Election Campaign Fund.

### ⑩ If You Want IRS to Figure Your Tax (Including the Earned Income Credit if You Qualify)

Skip lines 11b through 15 and sign and date your return. (Attach Form(s) W-2 to Form 1040A). If you are filing a joint return and both you and your spouse have income, you should show the income of each separately at the bottom left margin, so IRS can figure your tax the way that gives you the smaller tax.

You should file on or before April 17, 1978. We will then figure your tax and send you a refund check if you have overpaid or bill you if you did not pay enough.

If you qualify for the Earned Income Credit, be sure to write the first name of your child who qualifies you for the credit on line 10.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

### ⑪ Income Tax Withheld Including Excess FICA and RRTA Tax—Line 11b

Find the amount of Federal income tax withheld shown on your Form W-2 and enter the amount on Form 1040A, line 11b. If you have more than one Form W-2, you will need to add the amounts of income tax withheld together. If you are filing a joint return, add together the amounts withheld for you and your spouse. You should also add any excess FICA or RRTA tax as explained below.

If you had more than one employer in 1977 and together they paid you more than \$16,500 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined FICA and RRTA tax may have been taken out of your wages. If too much was withheld,

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you may be able to take credit for it against your income tax. Please follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse. If you are a railroad employee and claim the credit, please attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

Step 1. Add all FICA and RRTA tax withheld by employers from your wages for 1977. Enter the total here \$ 955.25

Step 2. Subtract . . . . . \$

Step 3. Add this amount to the Federal income tax withheld and enter on Form 1040A, line 11b . . . . . \$ 955.25

**Note:** Do not include more than \$955.25 for any one employer, if any one employer withheld more than \$955.25. You should ask the employer to refund the excess to you. You cannot take credit for it on your return. If you included any excess FICA or RRTA tax on line 11b, write "excess FICA" and show amount to the left of the line 11b entry space.

### ⑫ Earned Income Credit—Line 11c

If line 10 is less than \$8,000, see Earned Income Credit Worksheet (and Special Instructions for those who are not required to file a return but can claim the earned income credit) on page 2. You may be entitled to a 10 percent refundable credit based on your earned income (line 7).

For example, in our filled-in form, the Brown's earned income was figured as follows:

Earned Income Credit Worksheet	
1. Enter 10% of the amount on Form 1040A, line 7, but do not enter more than \$400. Be sure to attach Copy B of Form(s) W-2 to your return . . . . .	\$400.00
<b>Note:</b> If you do not have to complete the rest of this worksheet—just enter the amount on line 11c. Also, write the first name of your child, who qualifies you for the credit, in the space on line 10. (See Note below.)	
2. Enter amount from Form 1040A, line 10 . . . . .	4,000.00
3. Less . . . . .	\$2,380.00
4. Subtract line 3 from line 2 . . . . .	\$1,620.00
5. Enter 10% of line 4 . . . . .	238.00
6. Enter income credit (subtract line 5 from line 4). Enter here and on Form 1040A, line 11c. If you are filing a joint return, enter the credit in the space on line 10. (See Note below.)	\$1,382.00

### ⑬ Income Tax—Line 13

To find your tax, you will need to use the appropriate tax table. If you checked Form 1040A:

- Box 1, use Tax Table A (Single) on pages 14-15.
- Box 2, use Tax Table B (Married Filing Jointly) on pages 16-20.
- Box 3, use Tax Table C (Married Filing Separately) on pages 21-22, or
- Box 4, use Tax Table D (Head of Household) on pages 23-25.

After you have found the correct tax table, read down the left income column until you find your income as shown on line 10 of your return. Then read across to the column headed by the total number of exemptions claimed on line 6 of your return. The amount shown at



the point where the two lines meet is your tax. Enter this amount on line 13.

**Note:** If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040.

## Zero Bracket Amount

The zero bracket amount replaces the standard deduction used in prior years. The zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in the Tax Tables.

⑭ A Refund Due You—Line 14

If line 12 is more than line 13, show the difference on line 14. This is the amount that will be refunded to you.

## Refund of Tax

If line 14 is under \$1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax to be withheld from your wages.

**Note:** If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address, and the service center where you filed your return of your address change. This will help in forwarding your check to your new address as promptly as possible. Please be sure to include your social security number in any correspondence with the IRS.

**⑮ Tax Due IRS—Line 15**

If line 13 is more than line 12, show the difference on line 15. This is the balance you still owe.

## How to Pay

You may pay by check or money order made payable to "Internal Revenue Service." Please write your social security number on your check or money order and attach it to your return.

If line 15 is under \$1, you do not have to pay. Attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax to be withheld from your wages.

## ⑩ Completing Your Return

- **Sign and Date Your Return and Make Sure The Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a joint return. If you pay someone to prepare your return,

be sure that person also signs. If someone prepares your return for free, that person does not have to sign your return.

An individual who prepares your return for pay must manually sign the return as preparer. Signature stamps or labels are not acceptable.

If more than one person prepares the return, the individual preparer with the primary responsibility for the overall accuracy of the return must sign as preparer. The preparer required to sign the return shall also enter his or her social security number to the right of that signature. If the preparer is self-employed, he or she must write "SE" to the right of the preparer's social security number.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) your return, the preparer's (or partnership's) name and identification number must be entered below the preparer signature line. (Special rules apply to identification numbers for foreign tax return preparers. Such preparers should see sections 1.6109-2(a) and 301.7701-15(a)(5) of the regulations.)

The return must also show, below the preparer's signature, the address of the preparer's place of business where the preparation of the return was completed. However, if this place of business is not maintained on a year-round basis, the return should show the address of such preparer's principal business location which is maintained on a year-round basis or, if none, the preparer's residence.

The preparer must give you a copy of your return in addition to the copy filed with IRS. Employers, partnerships, and self-employed preparers must file Form 5717, Annual List of Income Tax Return Preparers.

**Note:** A \$25 penalty may be charged a paid preparer who does not give you a copy of your return in addition to the copy filed with IRS. A penalty may also be charged a preparer required to sign who does not show an original signature or photocopy of the original signature in the space provided. A penalty may be charged a self-employed preparer who does not show his or her identifying number in the space provided.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) your return, the payer or partnership may be charged a penalty if the return does not show the individual's social security number and the payer's (or partnership's) employer identification number.

- **Attach your Forms W-2** and any statements or other forms. Include the total payment if you owe tax.

## Take Stock in America



**Buy U.S. Savings Bonds**  
Where you work or bank

**1977 Tax Table A—SINGLE (BOX 1)** (For single persons with Adjusted Gross Income of \$20,000 or less who claim fewer than 4 exemptions)

**Find your tax rate:** Read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

**Caution:** If you can be claimed as a dependent on your parent's return and you have unearned income (interest, dividends) of \$750 or more, AND your earned income is less than \$2,200, you must use Form 1040.

Line	If line 10, Form 1040A is—				And the total number of exemptions claimed on line 6 is—				If line 10, Form 1040A is—				And the total number of exemptions claimed on line 6 is—			
	Over	But not over	Your tax is—			Over	But not over	Your tax is—			Over	But not over	1	2	3	4
			1	2	3			1	2	3						
1	3,200	3,350	4			5,800	5,850	419	264	100	8,400	8,450	890	748		
2	3,200	3,350	4			5,850	5,900	427	273	108	8,450	8,500	890	757	590	
3	3,250	3,300	11	0	0	5,900	5,950	436	283	116	8,500	8,550	893	767	611	
4	3,300	3,350	18	0	0	5,950	6,000	444	292	124	8,550	8,600	919	776	611	
5	3,350	3,400	25	0	0	6,000	6,050	453	302	133	8,600	8,650	929	786	622	
6	3,400	3,450	32	0	0	6,050	6,100	461	311	141	8,650	8,700	938	795	632	
7	3,450	3,500	39	0	0	6,100	6,150	470	321	150	8,700	8,750	947	805	643	
8	3,500	3,550	46	0	0	6,150	6,200	478	330	158	8,750	8,800	957	814	653	
9	3,550	3,600	54	0	0	6,200	6,250	487	340	167	8,800	8,850	966	824	664	
10	3,600	3,650	61	0	0	6,250	6,300	495	349	175	8,850	8,900	975	833	674	
11	3,650	3,700	69	0	0	6,300	6,350	504	359	184	8,900	8,950	983	843	685	
12	3,700	3,750	76	0	0	6,350	6,400	512	368	192	8,950	9,000	996	852	695	
13	3,750	3,800	84	0	0	6,400	6,450	521	378	201	9,000	9,050	1,007	862	706	
14	3,800	3,850	91	0	0	6,450	6,500	529	387	210	9,050	9,100	1,016	871	716	
15	3,850	3,900	99	0	0	6,500	6,550	538	397	219	9,100	9,150	1,025	881	727	
16	3,900	3,950	106	0	0	6,550	6,600	546	406	228	9,150	9,200	1,034	890	737	
17	3,950	4,000	114	0	0	6,600	6,650	555	416	238	9,200	9,250	1,051	900	748	
18	4,000	4,050	122	0	0	6,650	6,700	563	425	247	9,250	9,300	1,062	909	758	
19	4,050	4,100	130	0	0	6,700	6,750	572	435	257	9,300	9,350	1,073	919	769	
20	4,100	4,150	138	0	0	6,750	6,800	580	444	266	9,350	9,400	1,084	928	779	
21	4,150	4,200	146	0	0	6,800	6,850	589	454	276	9,400	9,450	1,095	938	790	
22	4,200	4,250	154	4	0	6,850	6,900	598	464	286	9,450	9,500	1,106	947	800	
23	4,250	4,300	162	11	0	6,900	6,950	606	473	295	9,500	9,550	1,117	957	811	
24	4,300	4,350	170	19	0	6,950	7,000	615	482	305	9,550	9,600	1,128	966	821	

Continued next column	Continued next column	Continued on next page
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## 1977 Tax Table A—SINGLE (BOX 1)

(Continued)

If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—			Your tax is—			If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—			Your tax is—		
Over	But not over	1	2	3	1	2	3	Over	But not over	1	2	3	1	2	3
11,000	11,050	1,447	1,282	1,117	2,200	1,998	1,804	17,050	17,100	3,053	2,834	2,617	3,053	2,834	2,617
11,050	11,100	1,459	1,293	1,128	2,214	2,011	1,816	17,100	17,150	3,069	2,849	2,631	3,069	2,849	2,631
11,100	11,150	1,470	1,304	1,139	2,227	2,025	1,829	17,150	17,200	3,084	2,863	2,646	3,084	2,863	2,646
11,150	11,200	1,482	1,315	1,150	2,241	2,038	1,841	17,200	17,250	3,100	2,877	2,660	3,100	2,877	2,660
11,200	11,250	1,493	1,326	1,161	2,254	2,052	1,854	17,250	17,300	3,115	2,892	2,675	3,115	2,892	2,675
11,250	11,300	1,505	1,337	1,172	2,268	2,065	1,866	17,300	17,350	3,131	2,907	2,689	3,131	2,907	2,689
11,300	11,350	1,516	1,348	1,183	2,281	2,079	1,879	17,350	17,400	3,146	2,921	2,704	3,146	2,921	2,704
11,350	11,400	1,528	1,359	1,194	2,295	2,092	1,891	17,400	17,450	3,162	2,936	2,718	3,162	2,936	2,718
11,400	11,450	1,539	1,370	1,205	2,308	2,105	1,904	17,450	17,500	3,177	2,950	2,733	3,177	2,950	2,733
11,450	11,500	1,551	1,381	1,216	2,322	2,119	1,917	17,500	17,550	3,193	2,965	2,747	3,193	2,965	2,747
11,500	11,550	1,562	1,392	1,227	2,335	2,133	1,930	17,550	17,600	3,209	2,979	2,762	3,209	2,979	2,762
11,550	11,600	1,574	1,403	1,238	2,349	2,146	1,944	17,600	17,650	3,224	2,994	2,776	3,224	2,994	2,776
11,600	11,650	1,585	1,414	1,249	2,362	2,160	1,957	17,650	17,700	3,239	3,008	2,791	3,239	3,008	2,791
11,650	11,700	1,597	1,425	1,260	2,376	2,173	1,971	17,700	17,750	3,255	3,023	2,805	3,255	3,023	2,805
11,700	11,750	1,608	1,436	1,271	2,389	2,187	1,984	17,750	17,800	3,270	3,038	2,820	3,270	3,038	2,820
11,750	11,800	1,620	1,447	1,282	2,403	2,200	1,998	17,800	17,850	3,286	3,053	2,834	3,286	3,053	2,834
11,800	11,850	1,631	1,459	1,293	2,416	2,214	2,011	17,850	17,900	3,301	3,069	2,849	3,301	3,069	2,849
11,850	11,900	1,643	1,470	1,304	2,430	2,227	2,025	17,900	17,950	3,317	3,084	2,863	3,317	3,084	2,863
11,900	11,950	1,654	1,481	1,315	2,443	2,241	2,038	17,950	18,000	3,332	3,100	2,877	3,332	3,100	2,877
11,950	12,000	1,666	1,493	1,326	2,457	2,254	2,052	18,000	18,050	3,348	3,115	2,891	3,348	3,115	2,891
12,000	12,050	1,678	1,505	1,337	2,470	2,268	2,065	18,050	18,100	3,363	3,131	2,907	3,363	3,131	2,907
12,050	12,100	1,689	1,516	1,348	2,484	2,281	2,079	18,100	18,150	3,379	3,146	2,921	3,379	3,146	2,921
12,100	12,150	1,701	1,528	1,359	2,497	2,295	2,092	18,150	18,200	3,394	3,162	2,936	3,394	3,162	2,936
12,150	12,200	1,713	1,539	1,370	2,511	2,308	2,105	18,200	18,250	3,410	3,177	2,950	3,410	3,177	2,950
12,200	12,250	1,725	1,551	1,381	2,525	2,322	2,119	18,250	18,300	3,426	3,193	2,965	3,426	3,193	2,965
12,250	12,300	1,737	1,562	1,392	2,539	2,335	2,133	18,300	18,350	3,441	3,209	2,979	3,441	3,209	2,979
12,300	12,350	1,749	1,574	1,403	2,553	2,349	2,146	18,350	18,400	3,457	3,224	2,994	3,457	3,224	2,994
12,350	12,400	1,761	1,585	1,414	2,567	2,362	2,160	18,400	18,450	3,472	3,239	3,008	3,472	3,239	3,008
12,400	12,450	1,773	1,597	1,425	2,581	2,376	2,173	18,450	18,500	3,487	3,255	3,023	3,487	3,255	3,023
12,450	12,500	1,785	1,608	1,436	2,595	2,389	2,187	18,500	18,550	3,503	3,270	3,038	3,503	3,270	3,038
12,500	12,550	1,797	1,620	1,447	2,609	2,403	2,200	18,550	18,600	3,518	3,286	3,053	3,518	3,286	3,053
12,550	12,600	1,809	1,631	1,459	2,623	2,416	2,214	18,600	18,650	3,534	3,301	3,069	3,534	3,301	3,069
12,600	12,650	1,821	1,643	1,470	2,637	2,430	2,227	18,650	18,700	3,549	3,317	3,084	3,549	3,317	3,084
12,650	12,700	1,833	1,654	1,481	2,651	2,443	2,241	18,700	18,750	3,565	3,332	3,100	3,565	3,332	3,100
12,700	12,750	1,845	1,666	1,493	2,665	2,457	2,254	18,750	18,800	3,580	3,348	3,115	3,580	3,348	3,115
12,750	12,800	1,857	1,678	1,505	2,679	2,470	2,268	18,800	18,850	3,596	3,363	3,131	3,596	3,363	3,131
12,800	12,850	1,869	1,689	1,516	2,693	2,484	2,281	18,850	18,900	3,611	3,379	3,146	3,611	3,379	3,146
12,850	12,900	1,881	1,701	1,528	2,707	2,497	2,295	18,900	18,950	3,627	3,400	3,162	3,627	3,400	3,162
12,900	12,950	1,893	1,713	1,539	2,721	2,511	2,308	18,950	19,000	3,642	3,415	3,177	3,642	3,415	3,177
12,950	13,000	1,905	1,725	1,551	2,735	2,525	2,322	19,000	19,050	3,658	3,429	3,193	3,658	3,429	3,193
13,000	13,050	1,917	1,737	1,562	2,749	2,539	2,335	19,050	19,100	3,673	3,444	3,209	3,673	3,444	3,209
13,050	13,100	1,929	1,749	1,574	2,763	2,553	2,349	19,100	19,150	3,689	3,459	3,224	3,689	3,459	3,224
13,100	13,150	1,941	1,761	1,585	2,777	2,567	2,362	19,150	19,200	3,704	3,474	3,239	3,704	3,474	3,239
13,150	13,200	1,953	1,773	1,597	2,791	2,581	2,376	19,200	19,250	3,720	3,489	3,255	3,720	3,489	3,255
13,200	13,250	1,965	1,785	1,608	2,805	2,595	2,389	19,250	19,300	3,735	3,503	3,270	3,735	3,503	3,270
13,250	13,300	1,977	1,797	1,620	2,819	2,609	2,403	19,300	19,350	3,751	3,518	3,286	3,751	3,518	3,286
13,300	13,350	1,989	1,809	1,631	2,833	2,623	2,416	19,350	19,400	3,766	3,534	3,301	3,766	3,534	3,301
13,350	13,400	1,999	1,821	1,643	2,847	2,637	2,430	19,400	19,450	3,782	3,549	3,317	3,782	3,549	3,317
13,400	13,450	2,009	1,833	1,654	2,861	2,651	2,443	19,450	19,500	3,797	3,565	3,332	3,797	3,565	3,332
13,450	13,500	2,019	1,845	1,666	2,875	2,665	2,457	19,500	19,550	3,813	3,580	3,348	3,813	3,580	3,348
13,500	13,550	2,029	1,857	1,678	2,889	2,679	2,470	19,550	19,600	3,828	3,596	3,363	3,828	3,596	3,363
13,550	13,600	2,039	1,869	1,689	2,903	2,693	2,484	19,600	19,650	3,844	3,611	3,379	3,844	3,611	3,379
13,600	13,650	2,049	1,881	1,699	2,917	2,707	2,497	19,650	19,700	3,859	3,627	3,394	3,859	3,627	3,394
13,650	13,700	2,059	1,893	1,713	2,931	2,721	2,511	19,700	19,750	3,875	3,642	3,409	3,875	3,642	3,409
13,700	13,750	2,069	1,905	1,725	2,945	2,735	2,525	19,750	19,800	3,890	3,658	3,424	3,890	3,658	3,424
13,750	13,800	2,079	1,917	1,737	2,959	2,749	2,539	19,800	19,850	3,906	3,673	3,440	3,906	3,673	3,440
13,800	13,850	2,089	1,929	1,749	2,973	2,763	2,553	19,850	19,900	3,921	3,689	3,455	3,921	3,689	3,455
13,850	13,900	2,099	1,941	1,761	2,987	2,777	2,567	19,900	19,950	3,937	3,704	3,470	3,937	3,704	3,470
13,900	13,950	2,109	1,953	1,773	2,999	2,791	2,581	19,950	20,000	3,952	3,720	3,485	3,952	3,720	3,485
13,950	14,000	2,119	1,965	1,785	3,013	2,805	2,595			3,968	3,735	3,500	3,968	3,735	3,500

Continued next column.

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## 1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2)

(For married persons filing joint returns with Adjusted Gross Income of \$40,000 or less who claim fewer than 10 exemptions)

To find your tax: Read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$3,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—			Your tax is—			If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—			Your tax is—				
Over	But not over	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9
5,200	5,250	4	0	0	0	0	0	0	0	8,400	499	241	186	50	0	0	0
5,250	5,300	11	0	0	0	0	0	0	0	8,450	514	251	196	55	0	0	0
5,300	5,350	18	0	0	0	0	0	0	0	8,500	529	261	201	55	0	0	0
5,350	5,400	25	0	0	0	0	0	0	0	8,550	544	266	210	59	0	0	0
5,400	5,450	32	0	0	0	0	0	0	0	8,600	559	275	218	66	0	0	0
5,450	5,500	39	0	0	0	0	0	0	0	8,650	570	283	226	74	0	0	0
5,500	5,550	46	0	0	0	0	0	0	0	8,700	585	292	234	81	0	0	0
5,550	5,600	53	0	0	0	0	0	0	0	8,750	595	300	242	89	0	0	0
5,600	5,650	60	0	0	0	0	0	0	0	8,800	605	309	250	96	0	0	0
5,650	5,700	67	0	0	0	0	0	0	0	8,850	615	317	258	104	0	0	0
5,700	5,750	74	0	0	0	0	0	0	0	8,900	625	325	266	111	0	0	0
5,750	5,800	81	0	0	0	0	0	0	0	8,950	635	333	274	119	0	0	0
5,800	5,850	89	0	0	0	0	0	0	0	9,000	645	341	282	127	0	0	0
5,850	5,900	96	0	0	0	0	0	0	0	9,050	654	349	290	134	0	0	0
5,900	5,950	104	0	0	0	0	0	0	0	9,100	664	357	298	143	0	0	0
5,950	6,000	111	0	0	0	0	0	0	0	9,150	673	365	307	151	0	0	0
6,000	6,050	119	0	0	0	0	0	0	0	9,200	683	373	314	159	0	0	0
6,050	6,100	127	0	0	0	0	0	0	0	9,250	692	381	322	167	0	0	0
6,100	6,150	134	0	0	0	0	0	0	0	9,300	701	389	330	175	0	0	0
6,150	6,200	141	0	0	0	0	0	0	0	9,350	710	396	338	183	0	0	0
6,200	6,250	149	4	0	0	0	0	0	0	9,400	719	403	346	191	0	0	0
6,250	6,300	156	11	0	0	0	0	0	0	9,450	728	410	354	199	0	0	0
6,300	6,350	164	18	0	0	0	0	0	0	9,500	737	418	362	207	0	0	0
6,350	6,400	171	25	0	0	0	0	0	0	9,550	746	425	370	215	0	0	0
6,400	6,450	179	32	0	0	0	0	0	0	9,600	755	432	378	223	0	0	0
6,450	6,500	186	39	0	0	0	0	0	0	9,650	764	439	386	231	0	0	0
6,500	6,550	194	46	0	0	0	0	0	0	9,700	773	446	394	239	0	0	0
6,550	6,600	201	54	0	0	0	0	0	0	9,750	782	453	402	247	0	0	0
6,600	6,650	209	61	0	0	0	0	0	0	9,800	791	460	410	255	0	0	0
6,650	6,700	216	69	0	0	0	0	0	0	9,850	800	467	418	263	0	0	0
6,700	6,750	224	76	0	0	0	0	0	0	9,900	809	474	426	271	0	0	0
6,750	6,800	232	84	0	0	0	0	0	0	9,950	818	481	434	279	0	0	0
6,800	6,850	240	91	0	0	0	0	0	0	10,000	827	488	442	287	0	0	0
6,850	6,900	248	99	0	0	0	0	0	0	10,050	836	495	450	295	0	0	0
6,900	6,950	256	106	0	0	0	0	0	0	10,100	845	502	458	303	0	0	0
6,950	7,000	264	114	0	0	0	0	0	0	10,150	854	509	466	311	0	0	0
7,000	7,050	272	121	0	0	0	0	0	0	10,200	863	516	474	319	0	0	0
7,050	7,100	280	129	0	0	0	0	0	0	10,250	872	523	482	327	0	0	0
7,100	7,150	288	136	0	0	0	0	0	0	10,300	881	530	490	335	0	0	0
7,150	7,200	296	143	0	0	0	0	0	0	10,350	890	537	498	343	0	0	0
7,200	7,250	304	151	0	0	0	0	0	0	10,400	899	544	506	351	0	0	0
7,250	7,300	312	159	11	0	0	0	0	0	10,450	908	551	514	359	0	0	0
7,300	7,350	320	166	14	0	0	0	0	0	10,500	917	558	521	367	0	0	0
7,350	7,400	328	174	20	0	0	0	0	0	10,550	926	565	529	375	0	0	0
7,400	7,450	336	181	26	0	0	0	0	0	10,600	935	572	536	383	0	0	0
7,450	7,500	344	189	34	0	0	0	0	0	10,650	944	579	544	391	0	0	0
7,500	7,550	352	197	41	0	0	0	0	0	10,700	953	586	551	399	0	0	0
7,550	7,600	360	205	49	0	0	0	0	0	10,750	962	593	559	407	0	0	0
7,600	7,650	368	213	56	0	0	0	0	0	10,800	971	600	566	415	0	0	0
7,650	7,700	376	221	64	0	0	0	0	0	10,850	980	607	573	423	0	0	0
7,700	7,750	384	229	71	0	0	0	0	0	10,900	989	614	580	431	0	0	0
7,750	7,800	393	237	80	0	0	0	0	0	10,950	998	621	587	439	0	0	0
7,800	7,850	401	245	89	0	0	0	0	0	11,000	1,007	628	594	447	0	0	0
7,850	7,900	409	253	98	0	0	0	0	0	11,050	1,016	635	601	455	0	0	0
7,900	7,950	417	261	107	0	0	0	0	0	11,100	1,025	642	608	463	0	0	0
7,950	8,000	425	269	116	0	0	0	0	0	11,150	1,034	649	615	471	0	0	0
8,000	8,050	433	277	124	0	0	0	0	0	11,200	1,043	656	622	479	0	0	0
8,050	8,100	441	285	133	0	0	0	0	0	11,250	1,052	663	629	487	0	0	0
8,100	8,150	449	293	141	0	0	0	0	0	11,300	1,061	670	636	495	0	0	0
8,150	8,200	457	301	150	0	0	0	0	0	11,350	1,070	677	643	503	0	0	0
8,200	8,250	465	309	158	0	0	0	0	0	11,400	1,079	684	650	511	0	0	0
8,250	8,300	473	317	167	0	0	0	0	0	11,450	1,088	691	657	519	0	0	0
8,300	8,350	481	325	175	0	0	0	0	0	11,500	1,097	698	664	527	0	0	0
8,350	8,400	489	333	184	0	0	0	0	0	11,550	1,106	705	671	535	0	0	0
8,400	8,450	497	341	192	0	0	0	0	0	11,600	1,115	712	678	543	0	0	0
8,450	8,500	505	349	200	0	0	0	0	0	11,650	1,124	719	685	551	0	0	0
8,500	8,550	513	357	208	0	0	0	0	0	11,700	1,133	726	692	559	0	0	0
8,550	8,600	521	365	216	0	0	0	0	0	11,750	1,142	733	699	567	0	0	0
8,600	8,650	529	373	224	0	0	0	0	0	11,800	1,151	740	706	575	0	0	0
8,650	8,700	537	381	232	0	0	0	0	0	11,850	1,160	747	713	583	0	0	0
8,700	8,750	545	389	240	0	0	0	0	0	11,900	1,169	754	720	591	0	0	0
8,750	8,800	553	397	248	0	0	0	0	0	11,950	1,178	761	727	599	0	0	0
8,800	8,850	561	405	256	0	0	0	0	0	12,000	1,187	768	734	607	0	0	0
8,850	8,900	569	413	264	0	0	0	0	0	12,050	1,196	775	741	615	0	0	0
8,900	8,950	577	421	272	0	0	0	0	0	12,100	1,205	782	748	623	0	0	0
8,950	9,000	585	429	280	0	0	0	0	0	12,150	1,214	789	755	631	0	0	0
9,000	9,050	593	437	288	0	0	0	0	0	12,200	1,223	796	762	639	0	0	0
9,050	9,100	601	445	296	0	0	0	0	0	12,250	1,232	803	769	647	0	0	0
9,100	9,150	609	453	304	0	0	0	0	0	12,300	1,241	810	776	655	0	0	0
9,150	9,200	617	461	312	0	0	0	0	0	12,350	1,250	817	783	663	0	0	0
9,200	9,250	625	469	320	0	0	0	0	0	12,400	1,259	824	790	671	0	0	0
9,250	9,300	633	477	328	0	0	0	0	0	12,450	1,268	831	797	679	0	0	0
9,300	9,350	641	485	336	0	0	0	0	0	12,500	1,277	838	804	687	0	0	0
9,350	9,400	649	493	344	0	0	0	0	0	12,550	1,286	845	811	695	0	0	0
9,400	9,450	657	501	352	0	0	0	0	0	12,600	1,295	852	818	703	0	0	0
9,450	9,500	665	509	360	0	0	0	0	0	12,650	1,304	859	825	711	0	0	0
9,500	9,550	673	517	368	0	0	0	0	0	12,700	1,313	866	832	719	0	0	0
9,550	9,600	681	525	376	0	0	0	0	0	12,750	1,322	873	839	727	0	0	0
9,600	9,650	689	533	384													



## (X 2) (Continued)

X 2) (Continued)

(X 2)

(Continued)

If line 1040A Form 1040A is—		And the total number of exemptions claimed on line 6 is—									Your tax is—									If line 1040A Form 1040A is—		And the total number of exemptions claimed on line 6 is—									Your tax is—								
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
18,600	18,850	2,611	2,424	2,248	2,053	1,859	1,653	1,458	1,258	22,400	22,450	3,563	3,357	3,147	2,943	2,731	2,520	2,309	2,063	22,450	22,500	3,577	3,371	3,161	2,947	2,734	2,521	2,310	2,064	22,500	22,550	3,591	3,385	3,175	2,962	2,750	2,537	2,326	2,080
18,850	18,900	2,624	2,436	2,261	2,065	1,869	1,663	1,468	1,268	22,450	22,500	3,591	3,385	3,175	2,962	2,750	2,537	2,326	2,080	22,500	22,550	3,605	3,399	3,189	2,976	2,764	2,551	2,340	2,094	22,550	22,600	3,619	3,409	3,199	2,989	2,777	2,564	2,353	2,107
18,900	18,950	2,641	2,454	2,278	2,081	1,885	1,679	1,483	1,283	22,500	22,550	3,605	3,399	3,189	2,976	2,764	2,551	2,340	2,094	22,550	22,600	3,619	3,409	3,199	2,989	2,777	2,564	2,353	2,107	22,600	22,650	3,633	3,423	3,213	3,001	2,789	2,576	2,365	2,119
18,950	19,000	2,651	2,474	2,288	2,091	1,902	1,701	1,502	1,302	22,600	22,650	3,619	3,409	3,199	2,989	2,777	2,564	2,353	2,107	22,650	22,700	3,633	3,423	3,213	3,001	2,789	2,576	2,365	2,119	22,700	22,750	3,647	3,437	3,227	3,015	2,797	2,584	2,379	2,125
19,000	19,050	2,662	2,485	2,300	2,103	1,913	1,712	1,513	1,313	22,650	22,700	3,633	3,423	3,213	3,001	2,789	2,576	2,365	2,119	22,700	22,750	3,647	3,437	3,227	3,015	2,797	2,584	2,379	2,125	22,750	22,800	3,661	3,451	3,241	3,029	2,803	2,590	2,387	2,133
19,050	19,100	2,673	2,496	2,311	2,113	1,923	1,722	1,523	1,323	22,700	22,750	3,647	3,437	3,227	3,015	2,797	2,584	2,379	2,125	22,750	22,800	3,661	3,451	3,241	3,029	2,803	2,590	2,387	2,133	22,800	22,850	3,675	3,465	3,255	3,043	2,817	2,604	2,393	2,147
19,100	19,150	2,685	2,511	2,326	2,128	1,937	1,736	1,537	1,337	22,750	22,800	3,661	3,451	3,241	3,029	2,803	2,590	2,387	2,133	22,800	22,850	3,675	3,465	3,255	3,043	2,817	2,604	2,393	2,147	22,850	22,900	3,689	3,479	3,269	3,057	2,829	2,618	2,407	2,151
19,150	19,200	2,699	2,511	2,326	2,128	1,937	1,736	1,537	1,337	22,800	22,850	3,675	3,465	3,255	3,043	2,817	2,604	2,393	2,147	22,850	22,900	3,689	3,479	3,269	3,057	2,829	2,618	2,407	2,151	22,900	22,950	3,703	3,493	3,283	3,071	2,845	2,632	2,421	2,155
19,200	19,250	2,711	2,524	2,349	2,151	1,960	1,759	1,559	1,359	22,850	22,900	3,689	3,479	3,269	3,057	2,829	2,618	2,407	2,155	22,900	22,950	3,703	3,493	3,283	3,071	2,845	2,632	2,421	2,155	22,950	23,000	3,717	3,507	3,297	3,085	2,859	2,646	2,435	2,159
19,250	19,300	2,724	2,536	2,361	2,163	1,972	1,771	1,571	1,371	22,900	22,950	3,703	3,493	3,283	3,071	2,845	2,632	2,421	2,159	22,950	23,000	3,717	3,507	3,297	3,085	2,859	2,646	2,435	2,159	23,000	23,050	3,731	3,521	3,311	3,099	2,873	2,660	2,449	2,163
19,300	19,350	2,738	2,549	2,375	2,177	1,986	1,785	1,585	1,385	22,950	23,000	3,717	3,507	3,297	3,085	2,859	2,646	2,435	2,163	23,000	23,050	3,731	3,521	3,311	3,099	2,873	2,660	2,449	2,163	23,050	23,100	3,745	3,535	3,325	3,114	2,887	2,674	2,457	2,167
19,350	19,400	2,753	2,561	2,396	2,198	1,999	1,797	1,597	1,397	23,000	23,050	3,731	3,521	3,311	3,099	2,873	2,660	2,449	2,167	23,050	23,100	3,745	3,535	3,325	3,114	2,887	2,674	2,457	2,167	23,100	23,150	3,759	3,549	3,339	3,128	2,899	2,686	2,463	2,171
19,400	19,450	2,767	2,574	2,409	2,211	2,009	1,807	1,607	1,407	23,050	23,100	3,745	3,535	3,325	3,114	2,887	2,674	2,457	2,171	23,100	23,150	3,759	3,549	3,339	3,128	2,899	2,686	2,463	2,171	23,150	23,200	3,773	3,563	3,353	3,143	2,919	2,695	2,472	2,175
19,450	19,500	2,781	2,588	2,423	2,225	2,023	1,821	1,621	1,421	23,100	23,150	3,759	3,549	3,339	3,128	2,899	2,686	2,463	2,175	23,150	23,200	3,773	3,563	3,353	3,143	2,919	2,695	2,472	2,175	23,200	23,250	3,787	3,577	3,367	3,157	2,933	2,709	2,487	2,179
19,500	19,550	2,796	2,599	2,411	2,224	2,023	1,821	1,621	1,421	23,150	23,200	3,773	3,563	3,353	3,143	2,919	2,695	2,472	2,179	23,200	23,250	3,787	3,577	3,367	3,157	2,933	2,709	2,487	2,179	23,250	23,300	3,801	3,581	3,371	3,167	2,943	2,725	2,491	2,183
19,550	19,600	2,811	2,614	2,426	2,241	2,034	1,834	1,634	1,434	23,200	23,250	3,787	3,577	3,367	3,157	2,933	2,709	2,487	2,183	23,250	23,300	3,801	3,591	3,381	3,171	2,947	2,731	2,509	2,286	23,300	23,350	3,815	3,605	3,395	3,181	2,959	2,745	2,513	2,191
19,600	19,650	2,826	2,636	2,449	2,261	2,045	1,845	1,645	1,445	23,250	23,300	3,801	3,591	3,381	3,171	2,947	2,731	2,509	2,286	23,300	23,350	3,815	3,605	3,395	3,181	2,959	2,745	2,513	2,191	23,350	23,400	3,829	3,623	3,409	3,201	2,977	2,763	2,521	2,199
19,650	19,700	2,841	2,649	2,461	2,274	2,059	1,859	1,659	1,459	23,300	23,350	3,829	3,619	3,409	3,201	2,977	2,763	2,521	2,199	23,350	23,400	3,843	3,637	3,423	3,213	3,001	2,789	2,557	2,334	23,400	23,450	3,857	3,651	3,437	3,227	3,015	2,797	2,564	2,203
19,700	19,750	2,856	2,661	2,474	2,286	2,069	1,869	1,669	1,469	23,350	23,400	3,843	3,637	3,423	3,213	3,001	2,789	2,557	2,334	23,400	23,450	3,857	3,651	3,437	3,227	3,015	2,797	2,564	2,203	23,450	23,500	3,871	3,665	3,451	3,241	3,029	2,803	2,387	2,207
19,750	19,800	2,871	2,676	2,487	2,299	2,081	1,881	1,681	1,481	23,400	23,450	3,857	3,651	3,437	3,227	3,015	2,797	2,564	2,207	23,450	23,500	3,871	3,665	3,451	3,241	3,029	2,803	2,387	2,207	23,500	23,550	3,885	3,675	3,465	3,255	3,039	2,817	2,407	2,211
19,800	19,850	2,886	2,690	2,501	2,314	2,106	1,906	1,706	1,506	23,450	23,500	3,871	3,665	3,451	3,241	3,029	2,803	2,387	2,211	23,500	23,550	3,885	3,675	3,465	3,255	3,039	2,817	2,407	2,211	23,550	23,600	3,899	3,689	3,479	3,269	3,057	2,829	2,415	2,215
19,850	19,900	2,899	2,711	2,524	2,336	2,131	1,931	1,731	1,531	23,500	23,550	3,899	3,689	3,479	3,269	3,057	2,829	2,415	2,215	23,550	23,600	3,913	3,703	3,493	3,283	3,071	2,845	2,632	2,421	23,600	23,650	3,927	3,717	3,507	3,297	3,085	2,859	2,419	2,219
19,900	19,950	2,914	2,726	2,539	2,341	2,134	1,934	1,734	1,534	23,550	23,600	3,913	3,703	3,493	3,283	3,071	2,845	2,632	2,421	23,600	23,650	3,927	3,717	3,507	3,297	3,085	2,859	2,419	2,219	23,650	23,700	3,937	3,727	3,517	3,307	3,095	2,869	2,423	2,223
20,000	20,050	2,929	2,741	2,554	2,356	2,149	1,949	1,749	1,549	23,600	23,650	3,927	3,717	3,507	3,297	3,085	2,859	2,419	2,223	23,650	23,700	3,941	3,731	3,521	3,311	3,101	2,873	2,646	2,435	23,700	23,750	3,951	3,731	3,521	3,311	3,101	2,873	2,435	2,227
20,050	20,100	2,944	2,756	2,569	2,371	2,164	1,964	1,764	1,564	23,650	23,700	3,941	3,731	3,521	3,311	3,101	2,873	2,646	2,435	23,700	23,750	3,951	3,731	3,521	3,311	3,101	2,873	2,646	2,435	23,750	23,800	3,965	3,745	3,535	3,325	3,114	2,887	2,439	2,231
20,100	20,150	2,959	2,771	2,584	2,386	2,179	1,979	1,779	1,579	23,700	23,750	3,951	3,731	3,521	3,311	3,101	2,873	2,646	2,439	23,750	23,800	3,965	3,745	3,535	3,325	3,114	2,887	2,439	2,231	23,800	23,850	3,979	3,759	3,549	3,339	3,128	2,899	2,443	2,235
20,150	20,200	2,974	2,786	2,599	2,411	2,164	1,977	1,777	1,577	23,750	23,800	3,965	3,745	3,535	3,325	3,114	2,887	2,439	2,235	23,800	23,850	3,979	3,759	3,549	3,339	3,128	2,899	2,443	2,235	23,850	23,900	3,993	3,769	3,559	3,349	3,138	2,909	2,447	2,239
20,200	20,250	2,989	2,799	2,611	2,424	2,226	2,019	1,989	1,799	23,800	23,850	3,979	3,759	3,549	3,339	3,128	2,899	2,443	2,239	23,850	23,900	3,993	3,769	3,559	3,349	3,138	2,909	2,447	2,239	23,900	23,950	4,007	3,779	3,569	3,359	3,148	2,919	2,451	2,243
20,250	20,300	2,999	2,811	2,624	2,436	2,239	2,031	1,999	1,799	23,850	23,900	4,007	3,779	3,569	3,359	3,148	2,919	2,451	2,243	23,900	23,950	4,021	3,789	3,579	3,369	3,158	2,929	2,455	2,247	23,950	24,000	4,035	3,799	3,579	3,369	3,158	2,929	2,455	2,247
20,300	20,350	3,014	2,826	2,639	2,451</																																		

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## 1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2) (Continued)

1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2) (Continued)

If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is									Your tax is								
Over	But not over	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9		
26,000	26,050	4,024	4,034	4,044	4,054	4,064	4,074	4,084	4,094	1,913	1,943	1,973	2,003	2,033	2,063	2,093	2,123		
26,050	26,100	4,094	4,104	4,114	4,124	4,134	4,144	4,154	4,164	1,993	2,023	2,053	2,083	2,113	2,143	2,173	2,203		
26,100	26,150	4,164	4,174	4,184	4,194	4,204	4,214	4,224	4,234	2,063	2,093	2,123	2,153	2,183	2,213	2,243	2,273		
26,150	26,200	4,234	4,244	4,254	4,264	4,274	4,284	4,294	4,304	2,133	2,163	2,193	2,223	2,253	2,283	2,313	2,343		
26,200	26,250	4,304	4,314	4,324	4,334	4,344	4,354	4,364	4,374	2,203	2,233	2,263	2,293	2,323	2,353	2,383	2,413		
26,250	26,300	4,374	4,384	4,394	4,404	4,414	4,424	4,434	4,444	2,273	2,303	2,333	2,363	2,393	2,423	2,453	2,483		
26,300	26,350	4,444	4,454	4,464	4,474	4,484	4,494	4,504	4,514	2,343	2,373	2,403	2,433	2,463	2,493	2,523	2,553		
26,350	26,400	4,514	4,524	4,534	4,544	4,554	4,564	4,574	4,584	2,413	2,443	2,473	2,503	2,533	2,563	2,593	2,623		
26,400	26,450	4,584	4,594	4,604	4,614	4,624	4,634	4,644	4,654	2,483	2,513	2,543	2,573	2,603	2,633	2,663	2,693		
26,450	26,500	4,654	4,664	4,674	4,684	4,694	4,704	4,714	4,724	2,553	2,583	2,613	2,643	2,673	2,703	2,733	2,763		
26,500	26,550	4,724	4,734	4,744	4,754	4,764	4,774	4,784	4,794	2,623	2,653	2,683	2,713	2,743	2,773	2,803	2,833		
26,550	26,600	4,794	4,804	4,814	4,824	4,834	4,844	4,854	4,864	2,693	2,723	2,753	2,783	2,813	2,843	2,873	2,903		
26,600	26,650	4,864	4,874	4,884	4,894	4,904	4,914	4,924	4,934	2,763	2,793	2,823	2,853	2,883	2,913	2,943	2,973		
26,650	26,700	4,934	4,944	4,954	4,964	4,974	4,984	4,994	5,004	2,833	2,863	2,893	2,923	2,953	2,983	3,013	3,043		
26,700	26,750	5,004	5,014	5,024	5,034	5,044	5,054	5,064	5,074	2,903	2,933	2,963	2,993	3,023	3,053	3,083	3,113		
26,750	26,800	5,074	5,084	5,094	5,104	5,114	5,124	5,134	5,144	2,973	3,003	3,033	3,063	3,093	3,123	3,153	3,183		
26,800	26,850	5,144	5,154	5,164	5,174	5,184	5,194	5,204	5,214	3,043	3,073	3,103	3,133	3,163	3,193	3,223	3,253		
26,850	26,900	5,214	5,224	5,234	5,244	5,254	5,264	5,274	5,284	3,113	3,143	3,173	3,203	3,233	3,263	3,293	3,323		
26,900	26,950	5,284	5,294	5,304	5,314	5,324	5,334	5,344	5,354	3,183	3,213	3,243	3,273	3,303	3,333	3,363	3,393		
26,950	27,000	5,354	5,364	5,374	5,384	5,394	5,404	5,414	5,424	3,253	3,283	3,313	3,343	3,373	3,403	3,433	3,463		
27,000	27,050	5,424	5,434	5,444	5,454	5,464	5,474	5,484	5,494	3,323	3,353	3,383	3,413	3,443	3,473	3,503	3,533		
27,050	27,100	5,494	5,504	5,514	5,524	5,534	5,544	5,554	5,564	3,393	3,423	3,453	3,483	3,513	3,543	3,573	3,603		
27,100	27,150	5,564	5,574	5,584	5,594	5,604	5,614	5,624	5,634	3,463	3,493	3,523	3,553	3,583	3,613	3,643	3,673		
27,150	27,200	5,634	5,644	5,654	5,664	5,674	5,684	5,694	5,704	3,533	3,563	3,593	3,623	3,653	3,683	3,713	3,743		
27,200	27,250	5,704	5,714	5,724	5,734	5,744	5,754	5,764	5,774	3,603	3,633	3,663	3,693	3,723	3,753	3,783	3,813		
27,250	27,300	5,774	5,784	5,794	5,804	5,814	5,824	5,834	5,844	3,673	3,703	3,733	3,763	3,793	3,823	3,853	3,883		
27,300	27,350	5,844	5,854	5,864	5,874	5,884	5,894	5,904	5,914	3,743	3,773	3,803	3,833	3,863	3,893	3,923	3,953		
27,350	27,400	5,914	5,924	5,934	5,944	5,954	5,964	5,974	5,984	3,813	3,843	3,873	3,903	3,933	3,963	3,993	4,023		
27,400	27,450	5,984	5,994	6,004	6,014	6,024	6,034	6,044	6,054	3,883	3,913	3,943	3,973	4,003	4,033	4,063	4,093		
27,450	27,500	6,054	6,064	6,074	6,084	6,094	6,104	6,114	6,124	3,953	3,983	4,013	4,043	4,073	4,103	4,133	4,163		
27,500	27,550	6,124	6,134	6,144	6,154	6,164	6,174	6,184	6,194	4,023	4,053	4,083	4,113	4,143	4,173	4,203	4,233		
27,550	27,600	6,194	6,204	6,214	6,224	6,234	6,244	6,254	6,264	4,093	4,123	4,153	4,183	4,213	4,243	4,273	4,303		
27,600	27,650	6,264	6,274	6,284	6,294	6,304	6,314	6,324	6,334	4,163	4,193	4,223	4,253	4,283	4,313	4,343	4,373		
27,650	27,700	6,334	6,344	6,354	6,364	6,374	6,384	6,394	6,404	4,233	4,263	4,293	4,323	4,353	4,383	4,413	4,443		
27,700	27,750	6,404	6,414	6,424	6,434	6,444	6,454	6,464	6,474	4,303	4,333	4,363	4,393	4,423	4,453	4,483	4,513		
27,750	27,800	6,474	6,484	6,494	6,504	6,514	6,524	6,534	6,544	4,373	4,403	4,433	4,463	4,493	4,523	4,553	4,583		
27,800	27,850	6,544	6,554	6,564	6,574	6,584	6,594	6,604	6,614	4,443	4,473	4,503	4,533	4,563	4,593	4,623	4,653		
27,850	27,900	6,614	6,624	6,634	6,644	6,654	6,664	6,674	6,684	4,513	4,543	4,573	4,603	4,633	4,663	4,693	4,723		
27,900	27,950	6,684	6,694	6,704	6,714	6,724	6,734	6,744	6,754	4,583	4,613	4,643	4,673	4,703	4,733	4,763	4,793		
27,950	28,000	6,754	6,764	6,774	6,784	6,794	6,804	6,814	6,824	4,653	4,683	4,713	4,743	4,773	4,803	4,833	4,863		
28,000	28,050	6,824	6,834	6,844	6,854	6,864	6,874	6,884	6,894	4,723	4,753	4,783	4,813	4,843	4,873	4,903	4,933		
28,050	28,100	6,894	6,904	6,914	6,924	6,934	6,944	6,954	6,964	4,793	4,823	4,853	4,883	4,913	4,943	4,973	5,003		
28,100	28,150	6,964	6,974	6,984	6,994	7,004	7,014	7,024	7,034	4,863	4,893	4,923	4,953	4,983	5,013	5,043	5,073		
28,150	28,200	7,034	7,044	7,054	7,064	7,074	7,084	7,094	7,104	4,933	4,963	4,993	5,023	5,053	5,083	5,113	5,143		
28,200	28,250	7,104	7,114	7,124	7,134	7,144	7,154	7,164	7,174	5,003	5,033	5,063	5,093	5,123	5,153	5,183	5,213		
28,250	28,300	7,174	7,184	7,194	7,204	7,214	7,224	7,234	7,244	5,073	5,103	5,133	5,163	5,193	5,223	5,253	5,283		
28,300	28,350	7,244	7,254	7,264	7,274	7,284	7,294	7,304	7,314	5,143	5,173	5,203	5,233	5,263	5,293	5,323	5,353		
28,350	28,400	7,314	7,324	7,334	7,344	7,354	7,364	7,374	7,384	5,213	5,243	5,273	5,303	5,333	5,363	5,393	5,423		
28,400	28,450	7,384	7,394	7,404	7,414	7,424	7,434	7,444	7,454	5,283	5,313	5,343	5,373	5,403	5,433	5,463	5,493		
28,450	28,500	7,454	7,464	7,474	7,484	7,494	7,504	7,514	7,524	5,353	5,383	5,413	5,443	5,473	5,503	5,533	5,563		
28,500	28,550	7,524	7,534	7,544	7,554	7,564	7,574	7,584	7,594	5,423	5,453	5,483	5,513	5,543	5,573	5,603	5,633		
28,550	28,600	7,594	7,604	7,614	7,624	7,634	7,644	7,654	7,664	5,493	5,523	5,553	5,583	5,613	5,643	5,673	5,703		
28,600	28,650	7,664	7,674	7,684	7,694	7,704	7,714	7,724	7,734	5,563	5,593	5,623	5,653	5,683	5,713	5,743	5,773		
28,650	28,700	7,734	7,744	7,754	7,764	7,774	7,784	7,794	7,804	5,633	5,663	5,693	5,723	5,753	5,783	5,813	5,843		
28,700	28,750	7,804	7,814	7,824	7,834	7,844	7,854	7,864	7,874	5,703	5,733	5,763	5,793	5,823	5,853	5,883	5,913		
28,750	28,800	7,874	7,884	7,894	7,904	7,914	7,924	7,934	7,944	5,773	5,803	5,833	5,863	5,893	5,923	5,953	5,983		
28,800	28,850	7,944	7,954	7,964	7,974	7,984	7,994	8,004	8,014	5,843	5,873	5,903	5,933	5,963	5,993	6,023	6,053		
28,850	28,900	8,014	8,024	8,034	8,044	8,054	8,064	8,074	8,084	5,913	5,943	5,973	6,003	6,033	6,063	6,093	6,123		
28,900	28,950	8,084	8,094	8,104	8,114	8,124	8,134	8,144	8,154	5,983	6,013	6,043	6,073	6,103	6,133	6,163	6,193		
28,950	29,000	8,154	8,164	8,174	8,184	8,194	8,204	8,214	8,224	6,053	6,083	6,113	6,143	6,173	6,203	6,233	6,263		
29,000	29,050	8,224	8,234	8,244	8,254	8,264	8,274	8,284	8,294	6,123	6,153	6,183	6,213	6,243	6,273	6,303	6,333		
29,050	29,100	8,294	8,304	8,314	8,324	8,334	8,344	8,354	8,364	6,193	6,223	6,253	6,283	6,313	6,343	6,373	6,403		
29,100	29,150	8,364	8,374	8,384	8,394	8,404	8,414	8,424	8,434	6,263	6,293	6,323	6,353	6,383	6,413	6,443	6,473		
29,150	29,200	8,434	8,444	8,454	8,464	8,474	8,484	8,494	8,504	6,333	6,363	6,393	6,423	6,453	6,483	6,513	6,543		
29,200	29,250	8,504	8,514	8,524	8,534	8,544	8,554	8,564	8,574	6,403	6,433	6,463	6,493	6,523	6,553	6,583	6,613		
29,250	29,300	8,574	8,584	8,594	8,604	8,614	8,624	8,634	8,644	6,473	6,503</								

Continued next column

977 Tax Table B—MARRIED FILING JOINTLY (BOX 2)

977 Tax Table B—MARRIED FILING JOINTLY (BOX 2)

If line 10 is Form 1040A		And the total number of exemptions claimed on line 6 is—								Your tax is—	
Over	But not over	2	3	4	5	6	7	8	9	But not over	10
33,200	33,200	7,125	6,839	6,559	6,279	5,999	5,714	5,429	5,143	38,650	9,451
33,250	33,250	7,175	6,899	6,619	6,339	6,059	5,774	5,489	5,204	38,700	9,500
33,300	33,300	7,225	6,959	6,679	6,399	6,119	5,834	5,549	5,264	38,750	9,549
33,350	33,350	7,275	7,019	6,739	6,459	6,179	5,894	5,609	5,324	38,800	9,598
33,400	33,400	7,325	7,079	6,799	6,519	6,239	5,954	5,669	5,384	38,850	9,647
33,450	33,450	7,375	7,139	6,859	6,579	6,299	6,014	5,729	5,444	38,900	9,696
33,500	33,500	7,425	7,199	6,919	6,639	6,359	6,074	5,789	5,504	38,950	9,745
33,550	33,550	7,475	7,259	6,979	6,699	6,419	6,134	5,849	5,564	39,000	9,794
33,600	33,600	7,525	7,319	7,039	6,759	6,479	6,194	5,909	5,624	39,050	9,843
33,650	33,650	7,575	7,379	7,099	6,819	6,539	6,254	5,969	5,684	39,100	9,892
33,700	33,700	7,625	7,439	7,159	6,879	6,599	6,314	6,029	5,744	39,150	9,941
33,750	33,750	7,675	7,499	7,219	6,939	6,659	6,374	6,089	5,804	39,200	9,990
33,800	33,800	7,725	7,559	7,279	6,999	6,719	6,434	6,149	5,864	39,250	10,039
33,850	33,850	7,775	7,619	7,339	7,059	6,779	6,494	6,209	5,924	39,300	10,088
33,900	33,900	7,825	7,679	7,399	7,119	6,839	6,554	6,269	5,984	39,350	10,137
33,950	33,950	7,875	7,739	7,459	7,179	6,899	6,614	6,329	6,044	39,400	10,186
34,000	34,000	7,925	7,799	7,519	7,239	6,959	6,674	6,389	6,104	39,450	10,235
34,050	34,050	7,975	7,859	7,579	7,299	7,019	6,734	6,449	6,164	39,500	10,284
34,100	34,100	8,025	7,919	7,639	7,359	7,079	6,794	6,509	6,224	39,550	10,333
34,150	34,150	8,075	7,979	7,699	7,419	7,139	6,854	6,569	6,284	39,600	10,382
34,200	34,200	8,125	8,039	7,759	7,479	7,199	6,914	6,629	6,344	39,650	10,431
34,250	34,250	8,175	8,099	7,819	7,539	7,259	6,974	6,689	6,404	39,700	10,480
34,300	34,300	8,225	8,159	7,879	7,599	7,319	7,034	6,749	6,464	39,750	10,529
34,350	34,350	8,275	8,219	7,939	7,659	7,379	7,094	6,809	6,524	39,800	10,578
34,400	34,400	8,325	8,279	7,999	7,719	7,439	7,154	6,869	6,584	39,850	10,627
34,450	34,450	8,375	8,339	8,059	7,779	7,499	7,214	6,929	6,644	39,900	10,676
34,500	34,500	8,425	8,399	8,119	7,839	7,559	7,274	6,989	6,704	39,950	10,725
34,550	34,550	8,475	8,459	8,179	7,899	7,619	7,334	7,049	6,764	40,000	10,774
34,600	34,600	8,525	8,519	8,239	7,959	7,679	7,394	7,109	6,824		
34,650	34,650	8,575	8,579	8,299	8,019	7,739	7,454	7,169	6,884		
34,700	34,700	8,625	8,639	8,359	8,079	7,799	7,514	7,229	6,944		
34,750	34,750	8,675	8,699	8,419	8,139	7,859	7,574	7,289	7,004		
34,800	34,800	8,725	8,749	8,469	8,189	7,909	7,624	7,339	7,054		
34,850	34,850	8,775	8,809	8,529	8,249	7,969	7,684	7,399	7,114		
34,900	34,900	8,825	8,859	8,579	8,299	8,019	7,734	7,449	7,164		
34,950	34,950	8,875	8,919	8,639	8,359	8,079	7,794	7,509	7,224		
35,000	35,000	8,925	8,969	8,689	8,409	8,129	7,844	7,559	7,274		
35,050	35,050	8,975	9,019	8,739	8,459	8,179	7,894	7,609	7,324		
35,100	35,100	9,025	9,069	8,789	8,509	8,229	7,944	7,659	7,374		
35,150	35,150	9,075	9,119	8,839	8,559	8,279	7,994	7,709	7,424		
35,200	35,200	9,125	9,169	8,899	8,619	8,339	8,054	7,769	7,484		
35,250	35,250	9,175	9,219	8,959	8,679	8,399	8,114	7,829	7,544		
35,300	35,300	9,225	9,269	9,019	8,739	8,459	8,174	7,889	7,604		
35,350	35,350	9,275	9,319	9,069	8,789	8,509	8,224	7,939	7,654		
35,400	35,400	9,325	9,369	9,119	8,839	8,559	8,274	7,989	7,704		
35,450	35,450	9,375	9,419	9,169	8,889	8,609	8,324	8,039	7,754		
35,500	35,500	9,425	9,469	9,219	8,939	8,659	8,374	8,089	7,804		
35,550	35,550	9,475	9,519	9,269	8,989	8,709	8,424	8,139	7,854		
35,600	35,600	9,525	9,569	9,319	9,039	8,759	8,474	8,189	7,904		
35,650	35,650	9,575	9,619	9,369	9,089	8,809	8,524	8,239	7,954		
35,700	35,700	9,625	9,669	9,419	9,139	8,859	8,574	8,289	8,004		
35,750	35,750	9,675	9,719	9,469	9,189	8,909	8,624	8,339	8,054		
35,800	35,800	9,725	9,769	9,519	9,239	8,959	8,674	8,389	8,104		
35,850	35,850	9,775	9,819	9,569	9,289	9,009	8,724	8,439	8,154		
35,900	35,900	9,825	9,869	9,619	9,339	9,059	8,774	8,489	8,204		
35,950	35,950	9,875	9,919	9,669	9,389	9,109	8,824	8,539	8,254		
36,000	36,000	9,925	9,969	9,719	9,439	9,159	8,874	8,589	8,304		
36,050	36,050	9,975	10,019	9,769	9,489	9,209	8,924	8,639	8,354		
36,100	36,100	10,025	10,069	9,819	9,539	9,259	8,974	8,689	8,404		
36,150	36,150	10,075	10,119	9,869	9,589	9,309	9,024	8,739	8,454		
36,200	36,200	10,125	10,169	9,919	9,639	9,359	9,074	8,789	8,504		
36,250	36,250	10,175	10,219	9,969	9,689	9,409	9,124	8,839	8,554		
36,300	36,300	10,225	10,269	10,019	9,739	9,459	9,174	8,889	8,604		
36,350	36,350	10,275	10,319	10,069	9,789	9,509	9,224	8,939	8,654		
36,400	36,400	10,325	10,369	10,119	9,839	9,559	9,274	8,989	8,704		
36,450	36,450	10,375	10,419	10,169	9,889	9,609	9,324	9,039	8,754		
36,500	36,500	10,425	10,469	10,219	9,939	9,659	9,374	9,089	8,804		
36,550	36,550	10,475	10,519	10,269	9,989	9,709	9,424	9,139	8,854		
36,600	36,600	10,525	10,569	10,319	10,039	9,759	9,474	9,189	8,904		
36,650	36,650	10,575	10,619	10,369	10,089	9,809	9,524	9,239	8,954		
36,700	36,700	10,625	10,669	10,419	10,139	9,859	9,574	9,289	9,004		
36,750	36,750	10,675	10,719	10,469	10,189	9,909	9,624	9,339	9,054		
36,800	36,800	10,725	10,769	10,519	10,239	9,959	9,674	9,389	9,104		
36,850	36,850	10,775	10,819	10,569	10,289	10,009	9,724	9,439	9,154		
36,900	36,900	10,825	10,869	10,619	10,339	10,059	9,774	9,489	9,204		
36,950	36,950	10,875	10,919	10,669	10,389	10,109	9,824	9,539	9,254		
37,000	37,000	10,925	10,969	10,719	10,439	10,159	9,874	9,589	9,304		
37,050	37,050	10,975	11,019	10,769	10,489	10,209	9,924	9,639	9,354		
37,100	37,100	11,025	11,069	10,819	10,539	10,259	9,974	9,689	9,404		
37,150	37,150	11,075	11,119	10,869	10,589	10,309	10,024	9,739	9,454		
37,200	37,200	11,125	11,169	10,919	10,639	10,359	10,074	9,789	9,504		
37,250	37,250	11,175	11,219	10,969	10,689	10,409	10,124	9,839	9,554		
37,300	37,300	11,225	11,269	11,019	10,739	10,459	10,174	9,889	9,604		
37,350	37,350	11,275	11,319	11,069	10,789	10,509	10,224	9,939	9,654		
37,400	37,400	11,325	11,369	11,119	10,839	10,559	10,274	9,989	9,704		
37,450	37,450	11,375	11,419	11,169	10,889	10,609	10,324	10,039	9,754		
37,500	37,500	11,425	11,469	11,219	10,939	10,659	10,374	10,089	9,804		
37,550	37,550	11,475	11,519	11,269	10,989	10,709	10,424	10,139	9,854		
37,600	37,600	11,525	11,569	11,319	11,039	10,759	10,474	10,189	9,904		
37,650	37,650	11,575	11,619	11,369	11,089	10,809	10,524	10,239	9,954		
37,700	37,700	11,625	11,669	11,419	11,139	10,859	10,574	10,289	10,004		
37,750	37,750	11,675	11,719	11,469	11,189	10,909	10,624	10,339	10,054		
37,800	37,800	11,725	11,769	11,519	11,239	10,959	10,674	10,389	10,104		
37,850	37,850	11,775	11,819	11,569	11,289	11,009	10,724	10,439	10,154		
37,900	37,900	11,825	11,869	11,619	11,339	11,059	10,774	10,489	10,204		
37,950	37,950	11,875	11,919	11,669	11,389	11,109	10,824	10,539	10,254		
38,000	38,000	11,925	11,969	11,719	11,439	11,159	10,874	10,589	10,304		
38,050	38,050	11,975	12,019	11,769	11,489	11,209	10,924	10,639	10,354		
38,100	38,100	12,025	12,069	11,819	11,539	11,259	10,974	10,689	10,404		
38,150	38,150	12,075	12,119	11,869	11,589	11,309	11,024	10,739	10,454		
38,200	38,200	12,125	12,169	11,919	11,639	11,359	11,074	10,789	10,504		
38,250	38,250	12,175	12,219	11,969	11,689	11,409	11,124	10,839			

Continued next column







## 1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4)

(Continued)

If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
8,800	8,850	889	771	676	453	283	112	0	0	11,650	11,650	1,462	1,395	1,155	924	803	626	448	277
8,850	8,900	907	780	685	462	292	123	0	0	11,650	11,700	1,472	1,395	1,165	934	813	636	458	286
8,900	8,950	916	788	693	471	301	131	0	0	11,700	11,750	1,483	1,395	1,175	944	823	645	467	295
8,950	9,000	925	797	702	480	310	140	0	0	11,750	11,800	1,493	1,395	1,185	954	832	654	477	304
9,000	9,050	935	805	711	489	319	149	0	0	11,800	11,850	1,504	1,395	1,195	964	841	664	486	313
9,050	9,100	945	814	720	498	328	158	0	0	11,850	11,900	1,514	1,395	1,205	974	850	673	495	322
9,100	9,150	955	823	729	507	337	167	0	0	11,900	11,950	1,524	1,395	1,215	984	859	682	504	331
9,150	9,200	965	831	738	516	346	176	1	1	11,950	12,000	1,534	1,395	1,225	994	868	691	513	340
9,200	9,250	975	839	747	525	355	185	13	13	12,000	12,050	1,544	1,395	1,235	1,004	877	700	522	349
9,250	9,300	985	848	756	534	364	194	27	27	12,050	12,100	1,554	1,395	1,245	1,014	886	709	531	358
9,300	9,350	995	857	765	543	373	203	41	41	12,100	12,150	1,564	1,395	1,255	1,024	895	718	540	367
9,350	9,400	1,005	865	774	552	382	212	45	45	12,150	12,200	1,574	1,395	1,265	1,034	904	727	549	376
9,400	9,450	1,015	873	783	561	391	221	51	51	12,200	12,250	1,584	1,395	1,275	1,044	913	736	558	385
9,450	9,500	1,025	882	792	570	400	230	60	60	12,250	12,300	1,594	1,395	1,285	1,054	922	745	567	394
9,500	9,550	1,035	890	799	579	409	239	69	69	12,300	12,350	1,604	1,395	1,295	1,064	931	754	576	403
9,550	9,600	1,045	899	808	588	418	248	78	78	12,350	12,400	1,614	1,395	1,305	1,074	940	763	585	412
9,600	9,650	1,055	907	817	597	427	257	87	87	12,400	12,450	1,624	1,395	1,315	1,084	949	772	594	421
9,650	9,700	1,065	916	826	606	436	266	96	96	12,450	12,500	1,634	1,395	1,325	1,094	958	781	603	430
9,700	9,750	1,075	925	835	615	445	275	105	105	12,500	12,550	1,644	1,395	1,335	1,104	967	790	612	439
9,750	9,800	1,085	935	845	625	454	284	114	114	12,550	12,600	1,654	1,395	1,345	1,114	976	799	621	448
9,800	9,850	1,095	945	854	634	463	293	123	123	12,600	12,650	1,664	1,395	1,355	1,124	985	808	630	457
9,850	9,900	1,105	955	864	643	472	302	132	132	12,650	12,700	1,674	1,395	1,365	1,134	994	817	639	466
9,900	9,950	1,115	965	873	653	481	311	141	141	12,700	12,750	1,684	1,395	1,375	1,144	1,003	826	648	475
9,950	10,000	1,125	975	883	663	490	320	150	150	12,750	12,800	1,694	1,395	1,385	1,154	1,012	835	657	484
10,000	10,050	1,135	985	894	673	500	329	159	159	12,800	12,850	1,704	1,395	1,395	1,164	1,021	844	666	493
10,050	10,100	1,145	995	904	683	509	338	168	168	12,850	12,900	1,714	1,395	1,405	1,174	1,030	853	675	502
10,100	10,150	1,155	1,005	914	693	518	347	177	177	12,900	12,950	1,724	1,395	1,415	1,184	1,039	862	684	511
10,150	10,200	1,165	1,015	924	703	527	356	186	186	12,950	13,000	1,734	1,395	1,425	1,194	1,048	871	693	520
10,200	10,250	1,175	1,025	934	713	536	365	195	195	13,000	13,050	1,744	1,395	1,435	1,204	1,057	880	702	529
10,250	10,300	1,185	1,035	944	723	545	374	204	204	13,050	13,100	1,754	1,395	1,445	1,214	1,066	889	711	538
10,300	10,350	1,195	1,045	954	733	554	383	213	213	13,100	13,150	1,764	1,395	1,455	1,224	1,075	898	720	547
10,350	10,400	1,205	1,055	964	743	563	392	222	222	13,150	13,200	1,774	1,395	1,465	1,234	1,084	907	729	556
10,400	10,450	1,215	1,065	974	753	572	401	231	231	13,200	13,250	1,784	1,395	1,475	1,244	1,093	916	738	565
10,450	10,500	1,225	1,075	984	763	581	410	240	240	13,250	13,300	1,794	1,395	1,485	1,254	1,102	925	747	574
10,500	10,550	1,235	1,085	994	773	590	419	249	249	13,300	13,350	1,804	1,395	1,495	1,264	1,111	934	756	583
10,550	10,600	1,245	1,095	1,004	783	600	428	258	258	13,350	13,400	1,814	1,395	1,505	1,274	1,120	943	765	592
10,600	10,650	1,255	1,105	1,014	793	609	437	267	267	13,400	13,450	1,824	1,395	1,515	1,284	1,129	952	774	601
10,650	10,700	1,265	1,115	1,024	803	618	446	276	276	13,450	13,500	1,834	1,395	1,525	1,294	1,138	961	783	610
10,700	10,750	1,275	1,125	1,034	813	627	455	285	285	13,500	13,550	1,844	1,395	1,535	1,304	1,147	970	792	619
10,750	10,800	1,285	1,135	1,044	823	636	464	294	294	13,550	13,600	1,854	1,395	1,545	1,314	1,156	979	801	628
10,800	10,850	1,295	1,145	1,054	833	645	473	303	303	13,600	13,650	1,864	1,395	1,555	1,324	1,165	988	810	637
10,850	10,900	1,305	1,155	1,064	843	654	482	312	312	13,650	13,700	1,874	1,395	1,565	1,334	1,174	997	819	646
10,900	10,950	1,315	1,165	1,074	853	663	491	321	321	13,700	13,750	1,884	1,395	1,575	1,344	1,183	1,006	828	655
10,950	11,000	1,325	1,175	1,084	863	672	500	330	330	13,750	13,800	1,894	1,395	1,585	1,354	1,192	1,015	837	664
11,000	11,050	1,335	1,185	1,094	873	681	509	339	339	13,800	13,850	1,904	1,395	1,595	1,364	1,201	1,024	846	673
11,050	11,100	1,345	1,195	1,104	883	690	518	348	348	13,850	13,900	1,914	1,395	1,605	1,374	1,210	1,033	855	682
11,100	11,150	1,355	1,205	1,114	893	700	527	357	357	13,900	13,950	1,924	1,395	1,615	1,384	1,219	1,042	864	691
11,150	11,200	1,365	1,215	1,124	903	709	536	366	366	13,950	14,000	1,934	1,395	1,625	1,394	1,228	1,051	873	700
11,200	11,250	1,375	1,225	1,134	913	718	545	375	375	14,000	14,050	1,944	1,395	1,635	1,404	1,237	1,060	882	709
11,250	11,300	1,385	1,235	1,144	923	727	554	384	384	14,050	14,100	1,954	1,395	1,645	1,414	1,246	1,069	891	718
11,300	11,350	1,395	1,245	1,154	933	736	563	393	393	14,100	14,150	1,964	1,395	1,655	1,424	1,255	1,078	900	727
11,350	11,400	1,405	1,255	1,164	943	745	572	402	402	14,150	14,200	1,974	1,395	1,665	1,434	1,264	1,087	909	736
11,400	11,450	1,415	1,265	1,174	953	754	581	411	411	14,200	14,250	1,984	1,395	1,675	1,444	1,273	1,096	918	745
11,450	11,500	1,425	1,275	1,184	963	763	590	420	420	14,250	14,300	1,994	1,395	1,685	1,454	1,282	1,105	927	754
11,500	11,550	1,435	1,285	1,194	973	772	599	429	429	14,300	14,350	2,004	1,395	1,695	1,464	1,291	1,114	936	763
11,550	11,600	1,445	1,295	1,204	983	781	608	438	438	14,350	14,400	2,014	1,395	1,705	1,474	1,300	1,123	945	772

Continued on next page

Continued next column

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## 1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4)

(Continued)

(For unmarried (including certain separated persons living apart) or legally separated persons who qualify as heads of household with dependent children, and for married persons filing separately.)

To find your tax, read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
If you are claiming the general tax credit, have been taken into account in figuring the \$2,000 zero bracket amount, your deduction for a separate deduction for them.																			
3,200	3,250	4	0	0	0	0	0	0	0	6,000	6,050	432	283	127	0	0	0	0	0
3,250	3,300	11	0	0	0	0	0	0	0	6,050	6,100	443	289	135	0	0	0	0	0
3,300	3,350	18	0	0	0	0	0	0	0	6,100	6,150	453	297	143	0	0	0	0	0
3,350	3,400	25	0	0	0	0	0	0	0	6,150	6,200	456	316	151	0	0	0	0	0
3,400	3,450	32	0	0	0	0	0	0	0	6,200	6,250	464	325	159	4	0	0	0	0
3,450	3,500	39	0	0	0	0	0	0	0	6,250	6,300	472	334	167	12	0	0	0	0
3,500	3,550	46	0	0	0	0	0	0	0	6,300	6,350	480	343	175	20	0	0	0	0
3,550	3,600	53	0	0	0	0	0	0	0	6,350	6,400	489	352	183	28	0	0	0	0
3,600	3,650	60	0	0	0	0	0	0	0	6,400	6,450	496	361	191	36	0	0	0	0
3,650	3,700	67	0	0	0	0	0	0	0	6,450	6,500	504	370	200	44	0	0	0	0
3,700	3,750	74	0	0	0	0	0	0	0	6,500	6,550	512	379	209	52	0	0	0	0
3,750	3,800	81	0	0	0	0	0	0	0	6,550	6,600	520	388	218	60	0	0	0	0
3,800	3,850	88	0	0	0	0	0	0	0	6,600	6,650	528	397	227	68	0	0	0	0
3,850	3,900	95	0	0	0	0	0	0	0	6,650	6,700	536	406	236	76	0	0	0	0
3,900	3,950	102	0	0	0	0	0	0	0	6,700	6,750	544	415	245	84	0	0	0	0
3,950	4,000	109	0	0	0	0	0	0	0	6,750	6,800	552	424	254	92	0	0	0	0
4,000	4,050	117	0	0	0	0	0	0	0	6,800	6,850	560	433	263	100	0	0	0	0
4,050	4,100	125	0	0	0	0	0	0	0	6,850	6,900	568	442	272	108	0	0	0	0
4,100	4,150	133	0	0	0	0	0	0	0	6,900	6,950	576	451	281	116	0	0	0	0
4,150	4,200	141	0	0	0	0	0	0	0	6,950	7,000	584	460	290	124	0	0	0	0
4,200	4,250	149	4	0	0	0	0	0	0	7,000	7,050	593	469	299	132	0	0	0	0
4,250	4,300	157	11	0	0	0	0	0	0	7,050	7,100	601	478	308	140	0	0	0	0
4,300	4,350	165	18	0	0	0	0	0	0	7,100	7,150	610	487	317	148	0	0	0	0
4,350	4,400	173	25	0	0	0	0	0	0	7,150	7,200	618	496	326	156	1	0	0	0
4,400	4,450	181	32	0	0	0	0	0	0	7,200	7,250	627	504	335	165	9	0	0	0
4,450	4,500	189	39	0	0	0	0	0	0	7,250	7,300	635	512	344	174	17	0	0	0
4,500	4,550	197	46	0	0	0	0	0	0	7,300	7,350	644	520	353	183	25	0	0	0
4,550	4,600	205	53	0	0	0	0	0	0	7,350	7,400	652	528	362	192	33	0	0	0
4,600	4,650	213	60	0	0	0	0	0	0	7,400	7,450	661	536	371	201	41	0	0	0
4,650	4,700	221	67	0	0	0	0	0	0	7,450	7,500	669	544	380	210	49	0	0	0
4,700	4,750	229	74	0	0	0	0	0	0	7,500	7,550	678	552	389	219	57	0	0	0
4,750	4,800	236	82	0	0	0	0	0	0	7,550	7,600	686	560	398	228	65	0	0	0
4,800	4,850	243	90	0	0	0	0	0	0	7,600	7,650	695	569	407	237	73	0	0	0
4,850	4,900	250	98	0	0	0	0	0	0	7,650	7,700	703	576	416	246	81	0	0	0
4,900	4,950	257	106	0	0	0	0	0	0	7,700	7,750	712	584	425	255	89	0	0	0
4,950	5,000	264	114	0	0	0	0	0	0	7,750	7,800	720	593	434	264	97	0	0	0
5,000	5,050	272	122	0	0	0	0	0	0	7,800	7,850	729	601	443	273	105	0	0	0
5,050	5,100	280	130	0	0	0	0	0	0	7,850	7,900	737	610	452	282	113	0	0	0
5,100	5,150	288	138	0	0	0	0	0	0	7,900	7,950	746	618	461	291	121	0	0	0
5,150	5,200	296	146	0	0	0	0	0	0	7,950	8,000	754	627	470	300	130	0	0	0
5,200	5,250	304	154	4	0	0	0	0	0	8,000	8,050	763	635	479	309	139	0	0	0
5,250	5,300	312	162	11	0	0	0	0	0	8,050	8,100	771	644	488	318	148	0	0	0
5,300	5,350	320	170	18	0	0	0	0	0	8,100	8,150	780	652	497	327	157	0	0	0
5,350	5,400	328	179	25	0	0	0	0	0	8,150	8,200	788	661	506	336	166	6	0	0
5,400	5,450	336	186	32	0	0	0	0	0	8,200	8,250	797	669	515	345	175	14	0	0
5,450	5,500	344	194	39	0	0	0	0	0	8,250	8,300	806	678	524	354	184	22	0	0
5,500	5,550	352	202	47	0	0	0	0	0	8,300	8,350	814	686	533	363	193	30	0	0
5,550	5,600	360	210	55	0	0	0	0	0	8,350	8,400	822	695	542	372	202	38	0	0
5,600	5,650	368	219	63	0	0	0	0	0	8,400	8,450	831	703	551	381	211	46	0	0
5,650	5,700	376	226	71	0	0	0	0	0	8,450	8,500	839	710	560	390	220	54	0	0
5,700	5,750	384	234	79	0	0	0	0	0	8,500	8,550	848	719	569	399	229	62	0	0
5,750	5,800	392	244	87	0	0	0	0	0	8,550	8,600	856	729	579	408	238	70	0	0
5,800	5,850	400	253	95	0	0	0	0	0	8,600	8,650	865	737	588	417	247	78	0	0
5,850	5,900	408	262	103	0	0	0	0	0	8,650	8,700	873	746	596	426	256	86	0	0
5,900	5,950	416	271	111	0	0	0	0	0	8,700	8,750	882	755	605	435	265	94	0	0
5,950	6,000	424	280	119	0	0	0	0	0	8,750	8,800	890	763	617	444	274	104	0	0
Continued on next page																			



# **To Call IRS Toll Free For Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area**

**Caution:** "Toll-free" is a telephone call for which you pay only local charges and no long-distance charge is involved. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is maintained of the taxpayer's name, address or social security number.

If you find it necessary to write rather than call us, please address your letter to your IRS District Director for a prompt reply. **Tax Advice to Taxpayers.**—We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

## **Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV-Phone/Teletypewriter Equipment**

**Hours of Operation**  
8:30 A.M. to 6:45 P.M. EST  
Indiana residents, 800-382-4059  
Elsewhere in contiguous U.S., 800-428-4732

FLORIDA	KANSAS
Fort Lauderdale, 491-3311	Kansas City, 722-2910
Jacksonville, 354-1760	Topeka, 353-5311
Miami, 358-6072	Wichita, 253-2161
Orlando, 422-2550	Elsewhere in Kansas, 800-362-2190
Sebring, 434-5215	<b>KENTUCKY</b>
Springfield, 823-7459	Louisville, 584-1361
Tampa, 223-8741	Northern Kentucky Cincinnati local dialing area, 621-6281
West Palm Beach, 655-7250	Elsewhere in Kentucky, 800-292-6570
Elsewhere in Florida, 1-800-342-8300	
GEORGIA	LOUISIANA
Atlanta, 522-0050	Baton Rouge, 387-2206
Augusta, 724-9946	New Orleans, 581-2440
Columbus, 327-7191	Shreveport, 424-6301
Macon, 745-4993	Elsewhere in Louisiana, 800-362-6900
Savannah, 355-1045	<b>MAINE</b>
Elsewhere in Georgia, 1-800-222-1040	Augusta, 622-7101
HAWAII	MARYLAND
Hawaii, 935-4853	Portland, 775-7401
Oahu, 346-8660	Elsewhere in Maine, 1-800-452-8750
Kauai, 245-2731	Baltimore, 962-2590
Lanai, call operator and ask for Enterprize 6036	Prince Georges County, 488-3100
Mau, 244-7654	Montgomery County, 488-3100
Molokai, call operator and ask for Enterprize 6034	Elsewhere in Maryland, 800-492-0460
IDAHO	MASSACHUSETTS
Boise, 336-1040	Boston, 523-1040
Elsewhere in Idaho, 800-632-5990	Lawrence, 682-4344
ILLINOIS	New Bedford, 996-3111
Chicago, 435-1040	Springfield, 785-1201
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800-972-5400	Worcester, 757-2712
Elsewhere in Illinois, 800-252-2921	Elsewhere in Massachusetts, 1-800-392-6288
INDIANA	MICHIGAN
Evansville, 424-6481	Ann Arbor, 769-9850
Grand Rapids, 774-8300	Bay City, 771-3153
Lansing, 394-1550	Detroit, 237-0600
Mount Clemens, 469-4500	Flint, 767-8830
Muskegon, 726-4971	Jackson, 750-4677
Saginaw, 771-2153	Kalamazoo, 385-4410
Elsewhere in area code 313, call 800-462-0830	Grand Rapids, 774-8300
Elsewhere in Indiana, 800-382-9740	Lansing, 394-1550
IOWA	Hammond, 938-0560
Cedar Rapids, 366-8771	Indianapolis, 269-5477
Des Moines, 284-4850	Muncie, 288-4594
Elsewhere in Iowa, 800-362-2600	South Bend, 232-3981
	Terre Haute, 232-9421
	Elsewhere in Indiana, 800-382-9740
ALABAMA	ARKANSAS
Birmingham, 252-1155	Little Rock, 376-4401
Decatur, 355-1855	Elsewhere in Arkansas, 800-482-9350
Huntsville, 539-2751	<b>CALIFORNIA</b>
Mobile, 433-5532	Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government Internal Revenue Service, Federal Tax Assistance
Montgomery, 264-8441	<b>COLORADO</b>
Muscle Shoals, 478-4344	Colorado Springs, 634-6684
Tuscaloosa, 758-4434	Denver, 825-7041
Elsewhere in Alabama, 800-292-6300	Elsewhere in Colorado, 800-332-2060
ALASKA	CONNECTICUT
Anchorage, 276-1040	Bridgeport, 576-1433
Elsewhere in Alaska, call operator and ask for Zenith 3700	Hartford, 249-8251
Phoenix, 257-1233	Stamford, 349-6235
Tucson, 882-4181	Elsewhere in Connecticut, 1-800-842-1120
Elsewhere in Arizona, 800-352-6911	<b>DELAWARE</b>
ARIZONA	Wilmington, 571-6400
Phoenix, 257-1233	Elsewhere in Delaware, 800-292-9575
Tucson, 882-4181	<b>DISTRICT OF COLUMBIA</b>
Elsewhere in Arizona, 800-352-6911	Carl 488-3100

## **1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4)**

If line 10, Form 1040A	But not over	And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A	But not over	And the total number of exemptions claimed on line 6 is—																							
		1	2	3	4	5	6	7	8			1	2	3	4	5	6	7	8																
14,400	14,450	2,129	1,941	1,754	1,592	1,414	1,210	1,010	810	17,250	2,677	2,672	2,469	2,267	2,079	1,861	1,643	1,426	17,250	2,677	2,672	2,469	2,267	2,079	1,861	1,643	1,426	17,250	2,677	2,672	2,469	2,267	2,079	1,861	1,643
14,450	14,500	2,141	1,954	1,766	1,603	1,425	1,221	1,021	821	17,300	2,691	2,686	2,483	2,281	2,093	1,875	1,657	1,438	17,300	2,691	2,686	2,483	2,281	2,093	1,875	1,657	1,438	17,300	2,691	2,686	2,483	2,281	2,093	1,875	1,657
14,500	14,550	2,159	1,971	1,782	1,619	1,441	1,237	1,037	831	17,350	2,705	2,699	2,496	2,304	2,116	1,898	1,680	1,451	17,350	2,705	2,699	2,496	2,304	2,116	1,898	1,680	1,451	17,350	2,705	2,699	2,496	2,304	2,116	1,898	1,680
14,550	14,600	2,177	1,989	1,799	1,636	1,457	1,253	1,053	841	17,400	2,719	2,713	2,510	2,318	2,130	1,912	1,694	1,462	17,400	2,719	2,713	2,510	2,318	2,130	1,912	1,694	1,462	17,400	2,719	2,713	2,510	2,318	2,130	1,912	1,694
14,600	14,650	2,195	2,007	1,816	1,653	1,474	1,269	1,069	851	17,450	2,733	2,727	2,524	2,332	2,144	1,926	1,708	1,470	17,450	2,733	2,727	2,524	2,332	2,144	1,926	1,708	1,470	17,450	2,733	2,727	2,524	2,332	2,144	1,926	1,708
14,650	14,700	2,213	2,024	1,833	1,670	1,491	1,286	1,086	871	17,500	2,747	2,741	2,538	2,346	2,158	1,940	1,722	1,479	17,500	2,747	2,741	2,538	2,346	2,158	1,940	1,722	1,479	17,500	2,747	2,741	2,538	2,346	2,158	1,940	1,722
14,700	14,750	2,231	2,042	1,851	1,688	1,509	1,304	1,104	891	17,550	2,761	2,755	2,552	2,360	2,172	1,954	1,736	1,486	17,550	2,761	2,755	2,552	2,360	2,172	1,954	1,736	1,486	17,550	2,761	2,755	2,552	2,360	2,172	1,954	1,736
14,750	14,800	2,249	2,060	1,869	1,706	1,527	1,322	1,122	911	17,600	2,775	2,769	2,566	2,374	2,186	1,968	1,750	1,494	17,600	2,775	2,769	2,566	2,374	2,186	1,968	1,750	1,494	17,600	2,775	2,769	2,566	2,374	2,186	1,968	1,750
14,800	14,850	2,267	2,078	1,887	1,724	1,545	1,340	1,140	931	17,650	2,789	2,783	2,580	2,388	2,199	1,981	1,763	1,500	17,650	2,789	2,783	2,580	2,388	2,199	1,981	1,763	1,500	17,650	2,789	2,783	2,580	2,388	2,199	1,981	1,763
14,850	14,900	2,285	2,096	1,905	1,742	1,563	1,358	1,158	951	17,700	2,803	2,797	2,594	2,402	2,214	2,006	1,788	1,514	17,700	2,803	2,797	2,594	2,402	2,214	2,006	1,788	1,514	17,700	2,803	2,797	2,594	2,402	2,214	2,006	1,788
14,900	14,950	2,303	2,114	1,923	1,760	1,581	1,376	1,176	971	17,750	2,817	2,811	2,608	2,416	2,228	2,020	1,802	1,524	17,750	2,817	2,811	2,608	2,416	2,228	2,020	1,802	1,524	17,750	2,817	2,811	2,608	2,416	2,228	2,020	1,802
14,950	15,000	2,321	2,132	1,941	1,778	1,599	1,394	1,194	991	17,800	2,831	2,825	2,622	2,430	2,242	2,034	1,816	1,540	17,800	2,831	2,825	2,622	2,430	2,242	2,034	1,816	1,540	17,800	2,831	2,825	2,622	2,430	2,242	2,034	1,816
15,000	15,050	2,339	2,150	1,959	1,796	1,617	1,412	1,212	992	17,850	2,845	2,839	2,636	2,444	2,256	2,048	1,830	1,554	17,850	2,845	2,839	2,636	2,444	2,256	2,048	1,830	1,554	17,850	2,845	2,839	2,636	2,444	2,256	2,048	1,830
15,050	15,100	2,357	2,168	1,977	1,814	1,635	1,430	1,230	1,001	17,900	2,859	2,853	2,650	2,458	2,270	2,062	1,844	1,570	17,900	2,859	2,853	2,650	2,458	2,270	2,062	1,844	1,570	17,900	2,859	2,853	2,650	2,458	2,270	2,062	1,844
15,100	15,150	2,375	2,186	1,995	1,832	1,653	1,448	1,248	1,011	17,950	2,873	2,867	2,664	2,472	2,284	2,076	1,858	1,584	17,950	2,873	2,867	2,664	2,472	2,284	2,076	1,858	1,584	17,950	2,873	2,867	2,664	2,472	2,284	2,076	1,858
15,150	15,200	2,393	2,206	2,013	1,850	1,671	1,466	1,266	1,021	18,000	2,887	2,881	2,678	2,486	2,298	2,090	1,872	1,600	18,000	2,887	2,881	2,678	2,486	2,298	2,090	1,872	1,600	18,000	2,887	2,881	2,678	2,486	2,298	2,090	1,872
15,200	15,250	2,411	2,224	2,031	1,868	1,689	1,484	1,284	1,031	18,050	2,901	2,895	2,692	2,500	2,312	2,104	1,886	1,620	18,050	2,901	2,895	2,692	2,500	2,312	2,104	1,886	1,620	18,050	2,901	2,895	2,692	2,500	2,312	2,104	1,886
15,250	15,300	2,429	2,242	2,049	1,904	1,725	1,520	1,320	1,041	18,100	2,915	2,909	2,720	2,528	2,340	2,132	1,914	1,636	18,100	2,915	2,909	2,720	2,528	2,340	2,132	1,914	1,636	18,100	2,915	2,909	2,720	2,528	2,340	2,132	1,914
15,300	15,350	2,447	2,260	2,067	1,904	1,725	1,520	1,320	1,059	18,150	2,929	2,923	2,726	2,534	2,337	2,089	1,816	1,654	18,150	2,929	2,923	2,726	2,534	2,337	2,089	1,816	1,654	18,150	2,929	2,923	2,726	2,534	2,337	2,089	1,816
15,350	15,400	2,465	2,278	2,085	1,922	1,743	1,538	1,338	1,069	18,200	2,943	2,937	2,734	2,542	2,354	2,146	1,891	1,686	18,200	2,943	2,937	2,734	2,542	2,354	2,146	1,891	1,686	18,200	2,943	2,937	2,734	2,542	2,354	2,146	1,891
15,400	15,450	2,483	2,296	2,103	1,940	1,761	1,556	1,356	1,080	18,250	2,957	2,951	2,739	2,537	2,339	2,111	1,899	1,706	18,250	2,957	2,951	2,739	2,537	2,339	2,111	1,899	1,706	18,250	2,957	2,951	2,739	2,537	2,339	2,111	1,899
15,450	15,500	2,501	2,314	2,121	1,958	1,779	1,574	1,374	1,091	18,300	2,971	2,965	2,750	2,548	2,349	2,113	1,901	1,724	18,300	2,971	2,965	2,750	2,548	2,349	2,113	1,901	1,724	18,300	2,971	2,965	2,750	2,548	2,349	2,113	1,901
15,500	15,550	2,519	2,332	2,139	1,976	1,797	1,592	1,392	1,102	18,350	2,985	2,979	2,762	2,560	2,361	2,115	1,903	1,738	18,350	2,985	2,979	2,762	2,560	2,361	2,115	1,903	1,738	18,350	2,985	2,979	2,762	2,560	2,361	2,115	1,903
15,550	15,600	2,537	2,334	2,141	1,954	1,765	1,563	1,356	1,115	18,400	2,999	2,993	2,776	2,574	2,375	2,127	1,915	1,753	18,400	2,999	2,993	2,776	2,574	2,375	2,127	1,915	1,753	18,400	2,999	2,993	2,776	2,574	2,375	2,127	1,915
15,600	15,650	2,555	2,342	2,149	1,960	1,769	1,565	1,357	1,134	18,450	3,013	3,007	2,790	2,588	2,389	2,139	1,927	1,765	18,450	3,013	3,007	2,790	2,588	2,389	2,139	1,927	1,765	18,450	3,013	3,007	2,790	2,588	2,389	2,139	1,927
15,650	15,700	2,573	2,360	2,167	1,978	1,787	1,583	1,375	1,153	18,500	3,027	3,021	2,804	2,602	2,403	2,149	1,937	1,779	18,500	3,027	3,021	2,804	2,602	2,403	2,149	1,937	1,779	18,500	3,027	3,021	2,804	2,602	2,403	2,149	1,937
15,700	15,750	2,591	2,378	2,185	1,996	1,805	1,601	1,393	1,171	18,550	3,041	3,035	2,824	2,622	2,423	2,169	1,957	1,797	18,550	3,041	3,035	2,824	2,622	2,423	2,169	1,957	1,797	18,550	3,041	3,035	2,824	2,622	2,423	2,169	1,957
15,750	15,800	2,609	2,396	2,203	2,014	1,823	1,619	1,411	1,189	18,600	3,055	3,049	2,844	2,642	2,443	2,189	1,977	1,817	18,600	3,055	3,049	2,844	2,642	2,443	2,189	1,977	1,817	18,600	3,055	3,049	2,844	2,642	2,443	2,189	1,977
15,800	15,850	2,627	2,414	2,221	2,032	1,841	1,637	1,429	1,207	18,650	3,069	3,063	2,860	2,660	2,461	2,207	1,995	1,835	18,650	3,069	3,063	2,860	2,660	2,461	2,207	1,995	1,835	18,650	3,069	3,063	2,860	2,660	2,461	2,207	1,995
15,850	15,900	2,645	2,432	2,239	2,050	1,859	1,655	1,447	1,225	18,700	3,083	3,077	2,884	2,684	2,485	2,229	2,017	1,857	18,700	3,083	3,077	2,884	2,684	2,485	2,229	2,017	1,857	18,700	3,083	3,077	2,884	2,684	2,485	2,229	2,017
15,900	16,000	2,673	2,460	2,267	2,078	1,887	1,683	1,475	1,243	18,750	3,101	3,095	2,902	2,702	2,503	2,247	2,035	1,875	18,750	3,101	3,095	2,902	2,702	2,503	2,247	2,035	1,875	18,750	3,101	3,095	2,902	2,702	2,503	2,247	2,035
16,000	16,050	2,691	2,478	2,285	2,096	1,905	1,701	1,493	1,261	18,800	3,119	3,113	2,920	2,720	2,521	2,265	2,053	1,893	18,800	3,119	3,113	2,920	2,720	2,521	2,265	2,053	1,893	18,800	3,119	3,113	2,920	2,720	2,521	2,265	2,053
16,050	16,100	2,709	2,496	2,303	2,114	1,923	1,719	1,511	1,279	18,850	3,137	3,131	2,944	2,744	2,545	2,289	2,077	1,917	18,850	3,137	3,131	2,944	2,744	2,545	2,289	2,077	1,917	18,850	3,137	3,131	2,944	2,744	2,545	2,289	2,077
16,100	16,150																																		



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## SOUTH DAKOTA

Aberdeen, 225-9112  
Rapid City, 348-9400  
Sioux Falls, 334-6600  
Elsewhere in South Dakota, 800-592-1870

## TENNESSEE

Chattanooga, 892-3010  
Johnson City, 929-0181  
Knoxville, 637-0190  
Memphis, 522-1250  
Nashville, 259-4601  
Elsewhere in Tennessee, 800-342-8420

## TEXAS

Amarillo, 376-2184  
Austin, 472-1974  
Beaumont, 832-5076  
Corpus Christi, 888-9431  
Dallas, 742-2440  
El Paso, 532-6116  
Fort Worth, 335-1370  
Houston, 965-0440  
Lubbock, 747-4366  
San Antonio, 229-1700  
Waco, 752-6535  
Wichita Falls, 723-6702  
Elsewhere in Texas, 800-492-4830

## UTAH

Salt Lake City, 524-4060  
Elsewhere in Utah, 1-800-662-5370

## VERMONT

Burlington, 658-1870  
Elsewhere in Vermont, 1-800-642-3110

## VIRGINIA

Baileys Crossroads (Northern Virginia), 557-9230  
Chesapeake, 461-3770  
Norfolk, 461-3770  
Portsmouth, 461-3770  
Richmond, 649-2361  
Virginia Beach, 461-3770  
Elsewhere in Virginia, 800-552-9500

## WASHINGTON

Everett, 259-0861  
Seattle, 442-1040  
Spokane, 456-8350  
Tacoma, 383-2021  
Vancouver, 695-9252  
Yakima, 248-6891  
Elsewhere in Washington, 800-732-1040

## WEST VIRGINIA

Charleston, 345-2210  
Huntington, 523-0213  
Parkersburg, 485-1601  
Wheeling, 645-8290  
Elsewhere in West Virginia, 800-642-1931

## WISCONSIN

Milwaukee, 271-3760  
Elsewhere in Wisconsin, 800-452-9100

## WYOMING

Cheyenne, 635-4124  
Elsewhere in Wyoming, 800-525-6060

## NEW YORK—Continued

Manhattan District  
Bronx, 732-0100  
Manhattan, 732-0100  
Rockland County, 352-8900  
Staten Island, 732-0100  
Westchester County:  
North (Peekskill Area), 739-9191  
South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212-732-0100

## NORTH CAROLINA

Charlotte, 372-7760  
Greensboro, 274-3711  
Raleigh, 828-6278  
Elsewhere in North Carolina, 800-822-8800

## NORTH DAKOTA

Fargo, 293-0650  
Elsewhere in North Dakota, 800-342-4710

## OHIO

Akron, 253-1141  
Canton, 456-6781  
Cincinnati, 621-6281  
Cleveland, 522-3000  
Columbus, 228-0520  
Dayton, 228-0557  
Toledo, 255-3730  
Youngstown, 746-1811  
Elsewhere in Northern Ohio, 800-362-9050

Elsewhere in Southern Ohio, 800-582-1700

## OKLAHOMA

Oklahoma City, 272-9531  
Tulsa, 583-5121  
Elsewhere in Oklahoma, 800-962-3456

## OREGON

Eugene, 485-8285  
Medford, 779-3375  
Portland, 221-3960  
Salem, 581-8720  
Elsewhere in Oregon, 800-452-1980

## PENNSYLVANIA

Allentown, 437-6966  
Beaumont, 437-6966  
Erie, 453-5671  
Harrisburg, 763-8700  
Philadelphia, 574-9900  
Pittsburgh, 281-0112  
Elsewhere in area codes 215 and 717, call 800-462-4000  
Elsewhere in area codes 412 and 814, call 800-242-0250

## RHODE ISLAND

Block Island, call operator and ask for Enterprise 1040  
Burrillville—Glocester, 568-3100  
Hope Valley—South County, 539-2361  
Newport, 847-2463  
Providence, 274-1040  
Tiverton—Little Compton, 624-6647  
Woonsocket, 722-9245

## SOUTH CAROLINA

Charleston, 722-1601  
Columbia, 799-1040  
Greenville, 242-5434  
Elsewhere in South Carolina, 1-800-922-8810

## MISSISSIPPI

Biloxi, 868-2122  
Gulfport, 868-2122  
Jackson, 948-4500  
Elsewhere in Mississippi, 1-800-222-8070

## MISSOURI

Columbia, 443-2491  
Jefferson City, 635-9141  
Joplin, 791-9600  
Kansas City, 474-0350  
St. Joseph, 364-3111  
St. Louis, 342-1040  
Springfield, 887-5000  
Elsewhere in Missouri, 800-392-4200

## MONTANA

Helena, 443-2320  
Elsewhere in Montana, 1-800-332-2275

## NEBRASKA

Lincoln, 475-3611  
Omaha, 422-1500  
Elsewhere in Nebraska, 800-642-9960

## NEVADA

Las Vegas, 385-6291  
Reno, 784-5321  
Elsewhere in Nevada, 800-492-4552

## NEW HAMPSHIRE

Manchester, 668-2100  
Portsmouth, 435-8810  
Elsewhere in New Hampshire, 1-800-582-7200

## NEW JERSEY

Camden, 966-7333  
Hackensack, 487-3981  
Jersey City, 622-0600  
Newark, 622-0600  
Paterson, 279-9400  
Trenton, 394-7113  
Elsewhere in New Jersey, 800-242-6750

## NEW MEXICO

Albuquerque, 243-8641  
Elsewhere in New Mexico, 800-527-3480

## NEW YORK

Albany District (Eastern Upstate New York)  
Albany, 449-3120  
Poughkeepsie, 452-7800  
Elsewhere in Eastern Upstate New York, 1-800-342-3700

## BROOKLYN DISTRICT

Brooklyn, 596-3770  
Nassau, 294-3600  
Queens, 596-3770  
Suffolk, 723-5770

## BUFFALO DISTRICT (Western Upstate New York)

Binghamton, 772-1540  
Buffalo, 855-3955  
Niagara Falls, 235-9361  
Rochester, 263-4770  
Syracuse, 425-5111  
Utica, 797-2950  
Elsewhere in Western Upstate New York, 1-800-462-1560



# **Schedules A & B—Itemized Deductions AND Interest and Dividend Income** (Form 1040)

Attach to Form 1040. See instructions for Schedules A and B (Form 1040).

Name(s) as shown on Form 1040

Your social security number

1977

## **Schedule A Itemized Deductions (Schedule B is on back)**

**Medical and Dental Expenses** (not compensated by insurance or otherwise) (See page 14 of instructions.)

- 1 One-half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)
- 2 Medicine and drugs
- 3 Enter 1% of line 31, Form 1040
- 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
- 5 Enter balance of insurance premiums for medical care not entered on line 1
- 6 Enter other medical and dental expenses:
  - a Doctors, dentists, nurses, etc.
  - b Hospitals
  - c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.)

- 7 Total (add lines 4 through 6)
- 8 Enter 3% of line 31, Form 1040
- 9 Subtract line 8 from line 7 (if less than zero, enter zero)
- 10 Total (add lines 1 and 9). Enter here and on line 35

**State and Local Income Taxes** (See page 14 of instructions.)

- 11 State and local income taxes
- 12 Real estate taxes
- 13 State and local gasoline (see gas tax tables)
- 14 General sales (see sales tax tables)
- 15 Personal property taxes
- 16 Other (itemize)

**Home Mortgage Interest** (See page 16 of instructions.)

- 17 Total (add lines 11 through 16). Enter here and on line 34
- 18 Home mortgage interest
- 19 Other (itemize)

**Total (add lines 18 and 19). Enter here and on line 35**

**Charitable Contributions** (See page 16 of instructions for examples.)

- 21 a Cash contributions for which you have receipts, cancelled checks or other written evidence
- b Other cash contributions. List donees and amounts

**Other than cash** (see page 16 of instructions for required statement)

- 22 Other than cash (see page 16 of instructions for required statement)
- 23 Carryover from prior years
- 24 Total contributions (add lines 21a through 23). Enter here and on line 36

**Losses** (See page 16 of instructions.)

- 25 Loss before insurance reimbursement
- 26 Insurance reimbursement
- 27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)
- 28 Enter \$100 or amount on line 27, whichever is smaller
- 29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 37

**Miscellaneous Deductions** (See page 16 of instructions.)

- 30 Union dues
- 31 Other (itemize)

**Total (add lines 30 and 31). Enter here and on line 38**

**Summary of Itemized Deductions** (See page 17 of instructions.)

- 33 Total medical and dental—line 10
- 34 Total taxes—line 17
- 35 Total interest—line 20
- 36 Total contributions—line 24
- 37 Casualty or theft loss(es)—line 29
- 38 Total miscellaneous—line 32
- 39 Total deductions (add lines 33 through 38). Enter here and on line 39
- 40 If you checked Form 1040, box 1 or 4, enter \$3,200
- 41 If you checked Form 1040, box 3, enter \$1,600
- 42 Excess itemized deductions (subtract line 40 from line 39). Enter here and on line 40
- 43 If line 40 is more than line 39, enter the excess (see instructions on page 11 of the instructions)

## **Schedule B—Interest and Dividend Income**

Name(s) as shown on Form 1040 (Do not enter name if shown on other side)

Page 2

Your social security number

**Part I—Interest Income**

1 If you received more than \$400 in interest, complete Part I. Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions. It also includes interest on bonds, notes, and other securities. It also includes original issue discount on bonds and other evidences of indebtedness (see page 17 of instructions). (List payers and amounts.)

**Part II—Dividend Income**

2 If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II (see Note below and page 17 of instructions). (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly.)

4 Total of line 3

5 Capital gain distributions (see page 18 of instructions for instructions here and on Schedule D, line 7). See Note below

6 Nontaxable distributions (see page 18 of instructions)

7 Total (add lines 5 and 6)

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a

9 Total interest income. Enter here and on Form 1040, line 15

10 Total dividends before exclusion (subtract line 8 from line 7). Enter here and on Form 1040, line 15

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 15

**Part III—Foreign Accounts and Foreign Trusts**

If you are required to list interest in Part I or dividends in Part II, or if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III. (See page 18 of instructions.)

1 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)?

If "Yes," see page 3 of instructions

2 Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust?

If "Yes," you may be required to file Forms 3520-A, 3520-B, or 926



Name(s) as shown on Form 1040	Social security number

Name(s) as shown on Form 1040	Social security number

1	2	3	4	5	6	7	8
a. Kind of property and description (Example, 100 shares of "X" Co.)	b. Date acquired (mo., day, yr.)	c. Date (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, including instruction F) and expense of sale	f. Gain or (loss) (if line 6)		
1							
2							
3							
4							
5							

[illegible]

14	Combine lines 5 and 13, and enter the net gain or (loss) here	14
15	If line 14 shows a gain, enter 70% or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15a
<p><b>Note:</b> If the amount you enter on line 15a is other than zero, you may be liable for minimum tax. See Form 4625 and instructions</p>		
16	<p>a Subtract line 15a from line 14. Enter here and on Form 1040, line 14</p> <p>b Enter one of the following amounts:</p> <ul style="list-style-type: none"> <li>(i) If line 5 is zero or a net gain, enter 50% of line 14;</li> <li>(ii) If line 13 is zero or a net gain, enter line 14; or,</li> <li>(iii) If line 5 and 13 are net losses, enter amount on line 5 added to 50% of amount on line 13</li> </ul> <p>c Enter the smaller of:</p> <ul style="list-style-type: none"> <li>(i) The amount on line 15a</li> <li>(ii) \$2,000 (\$1,000 if married and filing a separate return); or</li> <li>(iii) Taxable income, as adjusted (see instruction j)</li> </ul>	16a
		16b

**Note:** If the amount on line 16a is larger than the loss shown on line 16b, complete Part V to determine Post-1969 Capital Loss Carryovers from 1977 to 1978.

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**SCHEDULE E**  
(Form 1040)  
Department of the Treasury  
Internal Revenue Service

**Supplemental Income Schedule**  
(From partners and annuities, rents and royalties, partnerships, estates and trusts, etc.)  
▶ Attach to Form 1040.  
▶ See instructions for Schedule E (Form 1040).

Name(s) as shown on Form 1040 \_\_\_\_\_ Your social security number \_\_\_\_\_

**1977**

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 17.  
For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable portions on line 5.

1 Name of payer \_\_\_\_\_  
2 Did your employer contribute part of the cost? ☐ Yes ☐ No  
If "Yes," show: Your contribution \$ \_\_\_\_\_ Contribution recovered in prior years \_\_\_\_\_  
3 Amount received this year \_\_\_\_\_  
4 Amount excludable this year \_\_\_\_\_  
5 Taxable portion (subtract line 4 from line 3) \_\_\_\_\_

**Part II Rents and Royalty Income.** If you need more space use Form 4831.  
Have you claimed expenses connected with your vacation home rented to others? ☐ Yes ☐ No

(a) Kind and location of property \_\_\_\_\_  
(b) Total amount of rents \_\_\_\_\_  
(c) Total amount of royalties \_\_\_\_\_  
(d) Depreciation (explain) \_\_\_\_\_  
(e) Other expenses (explain below) \_\_\_\_\_

6 Totals \_\_\_\_\_  
7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) \_\_\_\_\_  
8 Net rental income or (loss) (from Form 4831) \_\_\_\_\_  
9 Net farm rental profit or (loss) (from Form 4835) \_\_\_\_\_  
10 Total rent and royalty income (add lines 7, 8, and 9) \_\_\_\_\_

**Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.**  
Enter in column (b) for reference to Form 1040, line 18.  
(a) Name \_\_\_\_\_ (b) Identification number \_\_\_\_\_ (c) Your share of partnership income or (loss) \_\_\_\_\_  
(d) Income or (loss) \_\_\_\_\_ (e) Income or (loss) \_\_\_\_\_ (f) Income or (loss) \_\_\_\_\_  
(g) Income or (loss) \_\_\_\_\_ (h) Income or (loss) \_\_\_\_\_ (i) Income or (loss) \_\_\_\_\_  
(j) Income or (loss) \_\_\_\_\_ (k) Income or (loss) \_\_\_\_\_ (l) Income or (loss) \_\_\_\_\_  
(m) Income or (loss) \_\_\_\_\_ (n) Income or (loss) \_\_\_\_\_ (o) Income or (loss) \_\_\_\_\_  
(p) Income or (loss) \_\_\_\_\_ (q) Income or (loss) \_\_\_\_\_ (r) Income or (loss) \_\_\_\_\_  
(s) Income or (loss) \_\_\_\_\_ (t) Income or (loss) \_\_\_\_\_ (u) Income or (loss) \_\_\_\_\_  
(v) Income or (loss) \_\_\_\_\_ (w) Income or (loss) \_\_\_\_\_ (x) Income or (loss) \_\_\_\_\_  
(y) Income or (loss) \_\_\_\_\_ (z) Income or (loss) \_\_\_\_\_

11 Totals \_\_\_\_\_  
12 Income or (loss), Total of column (e) less total of column (f) \_\_\_\_\_

**13 TOTAL (add lines 5, 10, and 12). Enter here and on Form 1040, line 18**  
Explanation of column (e), Part II \_\_\_\_\_

**Schedule for Depreciation Claimed in Part II above. If you need more space use Form 4562.**

1 Total additional first-year depreciation (do not include in items below) \_\_\_\_\_  
2 Totals \_\_\_\_\_

**SCHEDULE SE**  
(Form 1040)  
Department of the Treasury  
Internal Revenue Service

**Computation of Social Security Self-Employment Tax**  
▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.  
▶ See instructions for Schedule SE (Form 1040).

**1977**

**NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)** \_\_\_\_\_ **Social security number of self-employed person** \_\_\_\_\_

**1** If you have only farm income complete Parts I and III. **2** If you have only nonfarm income complete Parts II and III. **3** If you have both farm and nonfarm income complete Parts I, II, and III.

**Part I Computation of Net Earnings from Farm Self-Employment**  
You may elect to compute your net farm earnings using the **OPTIONAL METHOD**, line 3, instead of using the Regular Method, line 2, if your gross profits are (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. However, lines 1 and 2 must be completed even if you elect to use the **FARM OPTIONAL METHOD**.

**REGULAR METHOD**  
1 Net profit or (loss) from \_\_\_\_\_  
2 Net earnings from farm self-employment (add lines 1a and b) \_\_\_\_\_  
**FARM OPTIONAL METHOD**  
3 Net earnings from farm self-employment (add lines 3a and b) \_\_\_\_\_  
a Not more than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 from farming \_\_\_\_\_  
b More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 from farming \_\_\_\_\_  
c Gross profits from farming are the total gross profits from Schedule F, line 50, plus the gross profits from Schedule K-1 (if farm 1065, line 14(b)) as explained in instructions for Schedule SE.  
d Enter here and on line 12b, the amount on line 2, or line 3 if you elect the farm optional method.

**Part II Computation of Net Earnings from Nonfarm Self-Employment**  
a Schedule C, line 21. (Enter combined amount if more than one business.)  
b Partnerships, joint ventures, etc. (other than farming) \_\_\_\_\_  
c Service as a minister, member of a religious order, or a Christian Science practitioner (if you filed Form 4361, check here ☐ and enter zero on this line) \_\_\_\_\_  
d Service with a foreign government or international organization \_\_\_\_\_  
e Other (specify for line 2b) \_\_\_\_\_  
f Enter adjustments if any (attach statement) \_\_\_\_\_  
g Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) \_\_\_\_\_  
h If line 8 is \$1,600 or more (or if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12b, Part III).  
i Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than \$400 or more for at least 2 of the 3 following years: 1974, 1975, and 1976. The nonfarm optional method can only be used for 5 taxable years.  
j **NONFARM OPTIONAL METHOD**  
9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm) \_\_\_\_\_  
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero) \_\_\_\_\_  
c Balance (subtract line 9b from line 9a) \_\_\_\_\_  
d Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller \_\_\_\_\_  
e Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller \_\_\_\_\_  
f Enter share of gross profits from nonfarm partnerships (Schedule K-1, Form 1065, line 14(b)) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 5f.  
g **Part III Computation of Social Security Self-Employment Tax**  
12 Net earnings or (loss): a From farming (from line 4) \_\_\_\_\_  
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) \_\_\_\_\_  
13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.) \_\_\_\_\_  
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1977 is \_\_\_\_\_  
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation \_\_\_\_\_  
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA \_\_\_\_\_  
c Total of lines 15a and b \_\_\_\_\_  
16 Balance (subtract line 15c from line 14) \_\_\_\_\_  
17 Self-employment income—line 13 or 16, whichever is smaller \_\_\_\_\_  
18 Self-employment tax. (If line 17 is \$16,500, enter \$1,303.50; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 48 \_\_\_\_\_



SCHEDULE TC  
(Form 1040)Department of the Treasury  
Internal Revenue Service

## Tax Computation Schedule

▶ Attach to Form 1040.

Name(s) as shown on Form 1040

Your social security number

1977

## Instructions

**Who Must File.**—This schedule is for use by taxpayers who cannot use the Tax Tables and for certain taxpayers who must itemize deductions. If you must itemize the zero bracket amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part I before figuring your tax.

**Part I.**—You must use Part I to figure your tax instead of using the Tax Tables. If you are married filing a joint return or if you are a qualifying widow(er) or if you claim more exemptions than covered in the Tax Tables for your filing status.

You will also need to complete Part I if you figure your tax by using Schedule G (Form 1040), Income Averaging.

**Part II.**—If you are required to itemize deductions and the zero bracket amount on Schedule A, line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II to figure your Tax Table income. The new zero bracket amount must be adjusted by certain taxpayers who must itemize deductions. This computation is necessary because the zero bracket amount is built into the Tax Tables and Tax Rate Schedules.

**You MUST itemize deductions if:**

(a) You are married filing a separate return and your spouse itemizes deductions (unless your spouse is described in paragraph (b) and enters earned income on Part II, line 3).

(b) You can be claimed as a dependent on your parent's return and have \$750 or more of unearned income and less than \$2,200 of earned income if you are single (less than \$1,600 if earned income if you are married filing a separate return).

**Note:** If your earned income is more than your itemized deductions on Schedule A, line 39, enter your earned income in Part II, line 3, unless you are married filing a separate return and your spouse itemizes deductions. (See page 11 of the Instructions for Form 1040 for a definition of earned income.)

(c) You elect to exclude income from sources in United States Possessions (see Form 4563 for details). **OR**

(d) You are a dual-status alien (see instructions for Dual-Status Tax on page 4 of Instructions for Form 1040).

## Part I Tax Computation for Taxpayers Who Cannot Use the Tax Tables

**Caution:** Read the Instructions before completing this Part.

1 Enter your Tax Table income from Form 1040, line 34.

2 Multiply \$750 by the total number of exemptions claimed on Form 1040, line 7.

3 Taxable income. Subtract line 2 from line 1.

(Figure your tax on the amount on line 3 by using Tax Rate Schedule X, Y, or Z, or see page 12 of Instructions for Form 1040 for "Other Ways to Figure Your Tax.")

4 Income tax. Check if from: ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule D, ☐ Schedule G, or ☐ Form 4726.

## General Tax Credit

5 Enter \$35 multiplied by the total number of exemptions claimed on Form 1040, line 7.

**Note:** If you are married filing a separate return, omit lines 6 through 9 and enter the amount from line 5 on line 10.

6 Enter amount from line 3, above.

7 Enter ☐ \$3,200 if you are married filing a joint return for a qualifying widow(er) ☐ \$2,200 if you are single (or an unmarried head of household).

8 Subtract line 7 from line 6.

9 Enter 2 percent of line 8 (but do not enter more than \$180).

10 General tax credit. Enter the larger of line 5 or line 9.

11 Tax. Subtract line 10 from line 4. Enter the difference (but not less than zero) here and on Form 1040, line 35.

## Part II Computation of Tax Table Income for Certain Taxpayers Who Must Itemize Deductions

**Caution:** Read the Instructions before completing this Part.

1 Enter your adjusted gross income from Form 1040, line 31.

2 Enter amount from Schedule A, line 40.

3 Enter amount from Schedule A, line 39. (If you can be claimed as a dependent on your parent's return, see the Note in the Instructions for Part II and check the box below line 35 of Form 1040.)

4 Subtract line 3 from line 2.

5 Enter the amount from line 4. Enter here and on Form 1040, line 34. (Do not make an entry on Form 1040, line 33. Disregard the instruction on Form 1040, line 34, and go to the Note below line 34.)

1	
2	
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11	



**2440**  
Form  
Department of the Treasury  
Internal Revenue Service

**Disability Income Exclusion (Sick Pay)**  
(Applies Only to Disabled Retirees Under Age 65)  
▶ Attach to Form 1040. ▶ See Instructions on back.

Name (as shown on Form 1040) \_\_\_\_\_

**1977**

Social Security Number \_\_\_\_\_

**See Instruction E for Requirements of Proof of Permanent and Total Disability**

	Date retired (if after December 31, 1976, also enter in space next to (v) box on Physician's statement.)	Name of Employer and Payer, if other than employer
Yoursself		
Spouse		

	Joint return filers use column A for wife and column B for husband. All other filers use column B only.
	A B
1 Total disability payments received this taxable year	
2 (i) Multiply \$100 times the number of weeks for which disability payments equal or exceed \$100. Enter total	
(ii) For each week (if any) for which the actual amount of disability payments received is less than \$100, enter total amount received for such weeks	
(iii) In the case of payments received for a short period of less than a week, enter the lesser of the actual disability payments received for such short period or the maximum exclusion allowable for such short period (see Instruction B)	
(iv) Total (add lines (i), (ii), and (iii))	
3 Total (add amounts on line 2 (iv))	
4 Adjusted gross income before disability income exclusion (sick pay) (Form 1040, line 29). If this amount is \$15,000 or less, enter amount from line 3 on line 7	
5 Maximum adjusted gross income before phaseout (see Instruction C)	\$15,000.00
6 Subtract line 5 from line 4	
7 Disability income exclusion (sick pay) (Subtract line 6 from line 3). Enter here and on Form 1040, line 30	

Read Instructions on back before detaching

Form 2440 (1977)

**Physician's Certification of Permanent and Total Disability**

▶ Attach to Form 2440

Name of disabled taxpayer \_\_\_\_\_

I certify that the above named taxpayer was (check only one box—see Instruction A):

(i) ☐ Permanently and totally disabled on January 1, 1976, or January 1, 1977.

(ii) ☐ Permanently and totally disabled on the date taxpayer retired. Date retired ▶

Name of Physician \_\_\_\_\_

Physician's address \_\_\_\_\_

Physician's signature \_\_\_\_\_

Date \_\_\_\_\_

**Instructions for Physician's Certification**

**A. Date Permanently or Totally Disabled.**—Check the (i) box if taxpayer retired before January 1, 1977. Check the (ii) box if taxpayer retired after December 31, 1976. The date entered by the taxpayer should be the date on which the taxpayer ceased active employment because of this disability.

**B. Definition of Permanent and Total Disability.**—Permanent and total disability means that a taxpayer is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to last for a continuous period of a year or more. The substantial gainful activity referred to is not limited to the activity, or comparable activity, in which the taxpayer engaged prior to retirement on disability.

**Instructions**

**A. Who May Exclude Disability Income.**—For taxable years beginning after December 31, 1976, you will be eligible to claim the disability income exclusion on disability payments you receive if all the following requirements are satisfied:

- (1) You have not reached age 65 before the close of the taxable year.
- (2) You retired on disability, and, when you retired, were permanently and totally disabled.
- (3) At the beginning of the taxable year you have not reached mandatory retirement age (generally the age at which you would have been required to retire under your employer's retirement plan) and you did not become disabled.
- (4) You have not made an irrevocable election not to claim the disability income exclusion (see Instruction F).

If you retired before January 1, 1977, and either retired on disability, or were entitled to retire on disability, and on January 1, 1976, or January 1, 1977, were permanently and totally disabled, you will be considered to have met the requirement of A(2).

**B. Limitations.**—The amount of disability payments that you may exclude cannot exceed the lesser of a weekly rate of \$100 or your actual weekly payment.

To determine your actual weekly payment, you must convert disability income paid on a non-weekly basis into weekly payments. The actual weekly disability income weekly rate is as follows:

- (1) Weekly pay period, this is the weekly rate.
- (2) Biweekly pay period, the weekly rate is one-half of the biweekly rate.
- (3) Semi-monthly pay period, the weekly rate is the semi-monthly rate multiplied by 24 and divided by 52.
- (4) Monthly pay period, the weekly rate is the monthly rate multiplied by 12 and divided by 52.
- (5) Annual rate, the weekly rate is the annual rate divided by 52.

The exclusion of disability payments received for a period of less than a week is limited to your daily exclusion multiplied by the number of days in the week for which you receive disability payments. Your daily exclusion is the weekly rate divided by the number of days in your normal work week or your daily rate of disability pay. For example, if your normal workweek is Monday through Friday, your daily exclusion is the weekly rate divided by 5. Assuming that \$20 is the lesser of the two, and your retirement from work became effective as of the close of business on a Tuesday, your exclusion for the first week will be \$60 (\$20 X 3).

Payments for such short periods may be received when one of the following events occurs after the first day of the taxpayer's normal workweek: (a) the disability retirement commences; (b) the taxpayer

reaches mandatory retirement age in a taxable year to the taxable year in which such taxpayer attains age 65; or (c) the taxpayer dies.

If you reach mandatory retirement age during the taxable year, do not claim the exclusion for any days after your reach mandatory retirement age. Taxpayer is entitled to the disability income exclusion, the maximum exclusion is \$5,200. On a joint return where both spouses are entitled to the disability income exclusion, the maximum exclusion is \$10,400.

**C. Maximum Adjusted Gross Income Before Phaseout.**—If your adjusted gross income exceeds \$15,000, you must reduce the disability income exclusion by the excess of your adjusted gross income over \$15,000. On a return where only one taxpayer is entitled to the exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 29, is \$20,200 or more. On a joint return where both spouses are entitled to the exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 29, is \$25,400 or more.

**D. Filing Requirements for Married Couples.**—If you are married at the close of the taxable year, you are allowed the disability income exclusion only if you and your spouse have not lived together at any time during the taxable year.

**E. Permanent and Total Disability.**—You are permanently and totally disabled only if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to last for a continuous period of a year or more.

If you retired on disability before January 1, 1977, you must submit a certificate from a qualified physician attesting to your permanent and total disability on January 1, 1976, or January 1, 1977.

If you retired on disability during 1977, you must submit a certificate from a qualified physician attesting to your permanent and total disability at the time you retired on disability.

A physician's certification with the required Form 2440 is provided for you on Form 2440. Detach the physician's certification from the form before having it filed in by your physician. After the certification has been filed in by your physician, you must submit Form 2440 for submission with your tax return.

**F. Election Not to Exclude Disability Income.**—Before the time you start to receive your disability payments under an applicable pension or annuity rule, you may not apply any of your pension or annuity rule against your disability payments. However, if (1) you retired on disability before January 1, 1977, and on December 31, 1975, or December 31, 1976, were entitled to exclude any amount with respect to such

retirement disability payments from gross income as sick pay, or (2) you are eligible for the disability income exclusion, you may make an irrevocable election not to claim the disability income exclusion. If you make such an election, you should report your disability payments under an applicable pension or annuity rule, which allows you to apply your cost against your disability payments. The election must be made for a year prior to 1976 and all subsequent years.

To make the election, attach a statement to your tax return that (1) states you elect not to claim the disability income exclusion and will report your disability payments under an applicable pension or annuity rule, and (2) states the year of your election for making the election. If you retired in 1977, you must also attach a certificate from a qualified physician attesting to your total and permanent disability at the time you retired. The certificate must be available to disability retirees who retired after December 31, 1976, and whose disability payments are not eligible for the disability income exclusion.

The irrevocable election not to exclude your disability payments will allow you to begin recovering your annuity cost immediately. This may be beneficial in the following situations:

- (1) The exclusion phaseout substantially reduces or eliminates your disability income exclusion.
- (2) You believe that you will not live long enough to benefit from recovering your annuity cost at age 65.
- (3) The election will cause the amounts you receive to be considered retirement income (provided you have reached minimum retirement age) on which you may be entitled to a credit for the taxes.

**G. How to Report Your Disability Retirement Income.**—Disability retirement income is reported on your taxable year as income from wages on Form 1040, line 8. Determine the amount of your disability income exclusion on Form 2440 and enter it on line 8. The amount of your disability income exclusion should be followed until you reach mandatory retirement age, the beginning of the taxable year in which you attain the age of 65, or the taxable year for which you make the election F, whichever is earlier. During this period, you cannot offset any of your annuity cost against your disability payments. When you reach the earlier of mandatory retirement age or the age at which you will begin to report the total amount of your disability payments under an applicable pension or annuity rule, for Form 1040, line 8, you must enter the total amount of your disability payments under an applicable pension or annuity rule. For Form 1040, line 8, you must also enter the total amount of your disability payments under an applicable pension or annuity rule. For Form 1040, line 8, you must also enter the total amount of your disability payments under an applicable pension or annuity rule. For Form 1040, line 8, you must also enter the total amount of your disability payments under an applicable pension or annuity rule.

**H. Additional Information.**—You will find Publication 522, Tax Information on Disability Payments, helpful in explaining the exclusion.



# 2441 Credit for Child and Dependent Care Expenses 1977

▶ Attach to Form 1040.

Name(s) as shown on Form 1040 \_\_\_\_\_ Your social security number \_\_\_\_\_

1 Name and relationship of each qualifying individual for whom expenses were paid and period (months and days) each lived in your household as a qualifying individual during this taxable year. (See instructions for line 1).

(a) Name and address (attach schedule)	(b) Relationship	(c) Months	(d) Days

2 List the individual(s) or organization(s) to whom employment-related expenses were incurred during this taxable year.

(a) Name and address (attach schedule)	(b) Relationship	(c) Months	(d) Days	(e) Amount

## Computation of Credit

- 3 Total of column (e)
- 4 Enter the lesser of amount on line 3 or \$2,000 (\$4,000 if two or more qualifying individuals) (see instructions for line 4)
- 5 Earned income limitation (an entry **MUST** be made on this line):
  - (a) If unmarried at end of 1977, enter amount of earned income.
  - (b) If married at end of 1977, enter the lesser of (1) your earned income or your spouse's earned income. **Note:** If you or your spouse was a student or incapable of self-care, see instructions for line 5.
- 6 Enter the lesser of line 4 or line 5
- 7 Total amounts listed on line 6 paid during 1977
- 8 Child and dependent care expenses incurred in 1976 not paid until 1977 (Attach schedule showing computation of limitations—see instructions for line 8)
- 9 Total of lines 7 and 8
- 10 Credit for child and dependent care expenses. Multiply the amount on line 9 by 20%. Enter result here and on Form 1040, line 40.
- 11 If payments listed on line 2 were made to an individual, complete the following:
  - (a) If payment of \$50 or more in a calendar quarter was made to an individual, were the services performed in your home?
  - (b) If "yes," have appropriate wage tax returns on wages for services in your home been filed (see instructions for line 11)?
  - (c) If "yes" to (b), enter your employer's identification number.

## Instructions

**Who May Claim the Credit.**—If you maintain a household that includes as a member one or more qualifying individuals, you may claim the credit. If you are a nonresident alien, the credit is limited to 20 percent of employment-related expenses (up to certain limitations) paid during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

**Qualifying Individuals.**—You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are a nonresident alien, you must provide over half the maintenance cost for that period.

**Expenses for the Care of a Qualifying Individual.**—Expenses will be considered for the care of one or more qualifying individuals if you can reasonably be expected to assure that individual's well-being and

the taxable year, the credit for employment-related expenses is a joint return for you and your spouse file a joint return for the taxable year.

(2) **Marital Status.**—If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered as married.

(3) **Certain Married Individuals Living Apart and Filing Separate Returns.**—If during the last 6 months of the taxable year, you and your spouse lived in separate households and you (1) maintained a household that was for more than one-half of the taxable year the principal place of abode of a qualifying individual, and (2) maintained a household during the taxable year, then you are not considered married for purposes of the credit.

(4) **Special Dependency Test in Case of Divorced or Separated Child (son, stepson, daughter, stepdaughter).**—If you and your spouse are divorced, legally separated under a decree of divorce or separate maintenance, or separated under a written separation agreement, shall be treated as a qualifying individual for the longer period during the taxable year, provided that all of the following three conditions are met:

- (a) The child must be under the age of 15.
- (b) The child must be under the age of 18 or her support during the taxable year from the parents.
- (c) The child must be in the custody of one or both of the parents for more than one-half of the taxable year.

(5) **Payments to a Related Individual.**—In computing your credit, you may not include payments made to a relative of yours or your spouse or to a dependent of yours or your spouse who is a relative of yours or of your spouse. Includes: son or daughter and their descendants; stepson or stepdaughter; brother, sister, stepbrother, stepsister; father or mother; grandfather, grandmother, uncle, aunt, nephew, niece, niece, nephew, son-in-law, daughter-in-law, sister-in-law, mother-in-law, brother-in-law, sister-in-law.

**Exception:** Payments made to a relative listed above may also be included in computing your credit if that relative is not your dependent and the payments are for services performed for social security purposes. Considered employment for social security purposes, the following services are considered employment:

- (a) Services performed by your son or daughter who is under age 18 or who has a physical or mental condition requiring the care of an adult for at least four continuous months.
- (b) Domestic service by your mother or father if (1) you have in your home a son or daughter who is under age 18 or who has a physical or mental condition requiring the care of an adult for at least four continuous months, or (2) you are a widow (widower) or are divorced, or you have a spouse in your home who, because of a physical or mental condition, is incapable of caring for your son or daughter for at least four continuous weeks in the quarter.
- (c) Services of all other relatives who are not self-employed.

**Employment-Related Expense vs. Medical Expense Deduction.**—If an expense is both an employment-related expense and a medical expense, you may treat it either as an employment-related expense as long as you do not use it twice. If you treat the expense as employment-related, any part of it that you cannot use yearly limitation can be treated as part of your medical expenses.

If you treat the expense as medical, the part of it that is not deductible because of the 3 percent medical deduction limitation

care the same month, no amounts paid for employment-related expenses for the full-time or part-time basis.

**"Earned Income."** means wages, salaries, professional fees, etc., received for services performed. It does not include amounts received from self-employment. It does not include a distribution of earnings and profits from a corporation, nor does it include amounts received under accident and health insurance that are excludable from gross income.

**"Student."** is one who was enrolled in a full-time course of instruction at an educational organization during any of 5 months during the taxable year. "Educational organization" means a school that has a regular teaching staff, attendance includes body of students in attendance, and includes junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours of instruction that would constitute full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

**Lines 6 and 7.**—Complete these lines as instructed on the form. **Line 6.** Enter the amount of dependent care expenses incurred in 1976 that you paid for expenses in 1977 that you incurred in 1976, a credit may be computed on the expenses in 1977 that you did not exceed the limitations in 1976. **Line 7.** Enter the amount of dependent care credit you may claim on expenses incurred and paid in 1977.

**Example:** In 1976, you incurred child care expenses of \$2,100 for your 14-year old daughter. Of this \$2,100, you paid \$1,500 in 1976 and \$600 in 1977. Your spouse's earned income of \$5,000 was less than your earned income. You would be allowed to compute a credit on \$200 in 1977, computed as follows:

- 1 Child care expenses incurred in 1976 \$2,100
- 2 Qualifying individual limitation 500
- 3 Excess of line 1 over line 2 1,600
- 4 Lesser of line 1, 2, or 3 500
- 5 Amount on which credit was computed in 1976 1,600
- 6 Expenses allowable for credit in 1977 320

**Line 11.**—On line 11(c), check yes or no box if you paid cash wages for a household employee who performed services of a household nature in your home. In general, if you paid cash wages of \$50 or more in a calendar quarter for services performed by a person such as a cook, housekeeper, babysitter, and, cleaning person, cat-sitter, etc., you are required to file an employment tax return. If you are not sure whether you should file an employment tax return, ask the Internal Revenue Service for a copy of Form 940, Employer's Quarterly Tax Return.

On line 11(c), check yes or no box depending on whether or not you have filed an employment tax return for services performed for Household Employers, for services performed in your home.

On line 11(c), enter your employer identification number. If you do not have a number, and are liable, file Form 942, and attach it to your return. For "Employer identification number" see instructions for Form 503, Child Care and Disabled Dependent Care.

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Form  
4625

## Computation of Minimum Tax

► Attach to Form 1040

1977

Your social security number

Name(s) as shown on Form 1040

## 1 Tax Preference Items.

File this form if the total of tax preference items (line 2) is more than \$10,000 (\$5,000 if married filing separately) even though you owe no minimum tax, OR if you have any minimum tax liability deferred from a prior taxable year until this year, if this is a short period return, see instructions for line 8. Caution: See "Limitations on amounts treated as tax preference items in certain cases" in instructions.

(a) Adjusted itemized deductions.	
(b) Accelerated depreciation on real property:	
(1) Low-income rental housing under section 167(k).	
(2) Other real property.	
(c) Accelerated depreciation on personal property subject to a lease.	
(d) Amortization of certified pollution control facilities.	
(e) Amortization of railroad rolling stock.	
(f) Amortization of on-the-job training facilities.	
(g) Amortization of child care facilities.	
(h) Reserves for losses on bad debts of financial institutions.	
(i) Stock options.	
(j) Depletion.	
(k) Capital gains.	
(l) Intangible drilling costs.	
2 Total tax preference items (add lines 1(a) through 1(l)).	
3 Amount from Form 1040, line 47*.	
4 Tax from recomputing prior-year investment credit.	
5 Tax from recomputing prior-year Work Incentive (WIN) credit.	
6 Tax on premature redemption of Individual Retirement Bonds.	
7 Add lines 3 through 6.	
8 Enter the larger of: (a) one-half of the amount on line 7, or (b) \$10,000 (\$5,000 if married filing separately).	
9 Subtract line 8 from line 2 (if zero or less, enter zero).	
10 Multiply amount on line 9 by 15%, and enter result.	
11 Enter amount of any 1977 net operating loss carryover to 1978 (attach statement showing computation).	
12 Multiply amount on line 11 by 15%, and enter result.	
13 Deferred minimum tax—enter amount from line 10 or line 12, whichever is smaller.	
14 Minimum Tax Subtract line 13 from line 10.	
15 Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation).	
16 Total minimum tax. Add lines 14 and 15.	
17 Excess tax credits. See instructions for line 17 before completing this section. If Form 1040, line 47 is greater than zero this section will not apply; omit lines 17(a) through 18 and enter the amount from line 16 on line 19.	
(a) Credit for the elderly.	
(b) Credit for political contributions.	
(c) Credit for child care expenses.	
18 Add lines 17(a) through 17(c).	
19 Subtract line 18 from line 16. Enter here and on Form 1040, line 49.	

\* Do not include any tax imposed under sec. 402(e) (ordinary income portion of lump sum distributions) or any partial tax under sec. 667 (accumulation distribution by trusts), or any penalty tax under sec. 72(m).

Form 4625 (1977)

## Instructions

(Section references are to the Internal Revenue Code unless otherwise specified.)

**Who Must File.** You must file this form if you have any tax preference items (line 2) in excess of \$10,000 (\$5,000 if married filing separately) even if you owe no minimum tax, or (2) if you have any minimum tax liability deferred from a prior taxable year until this year, if this is a short period return see the note in instructions for line 6.

**Line 1—Tax Preference Items.**  
(a) **Adjusted itemized deductions.**—(Applicable only if you itemized deductions on Schedule A (Form 1040)). The amount to be entered should be determined as follows:

- Step 1—Subtract from your total itemized deductions (line 39, Schedule A, Form 1040):
- (1) Medical and dental expenses (line 10, Schedule A, Form 1040)
  - (2) Casualty and theft losses (line 29, Schedule A, Form 1040).

(3) Any deduction allowable under Section 691(c).

Step 2—Multiply your adjusted gross income (line 31, Form 1040) by 60%.

Step 3—Subtract the amount determined in Step 2 from the lesser of your adjusted gross income or the amount determined in Step 1.

(b) **Accelerated depreciation on real property.**—Low income rental housing under section 167(k).

(2) Other real property.  
Enter on the appropriate line(s) the excess of accelerated depreciation over the depreciation that would have been allowable if the straight line method had been used. You must compute this excess on a property by property basis.

**Note:** If you amortized certain rehabilitation expenditures for section 1250 property, the 15-year period entered on line 17(b)(1) of Form 1040, which represents the improvement's normal useful life.

(c) **Accelerated depreciation on personal property subject to a lease.**—Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight line method had been used. Limitations on amounts treated as tax preference items in certain cases where the item of tax preference resulted in no tax benefit, if limitations apply, attach a schedule showing computation.

(d) **Amortization of certified pollution control facilities.**

(e) **Amortization of railroad rolling stock.**

(f) **Amortization of on-the-job training facilities.**

(g) **Amortization of child care facilities.**—Enter the amount by which the facility, unit of railroad rolling stock, on-the-job training facility, and child care facility, enter the amount by which the amort-

tization allowable exceeds the depreciation deduction otherwise allowable.  
(h) **Reserves for losses on bad debts of financial institutions.**—Enter your share of the excess of the addition to reserve for bad debts over the amount of the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See section 567(a)(7).

(i) **Stock options.**—If you received stock pursuant to the exercise of a qualified stock option (section 422(b)), or a restricted stock option (as defined in section 424(b)), enter the amount by which the fair market value of the shares at the time of exercise exceeds the option price.

(j) **Depletion.**—Enter any excess of deduction for depletion allowable under section 611 over the adjusted basis of the property (other than oil and gas properties) without regard to depletion deduction for the taxable year. You must compute this excess on a property by property basis.

(k) **Capital gains.**—Enter the amount from:

- (1) Schedule D (Form 1040), line 15a;
- (2) Form 1040, line 15 if you report only capital gain distributions; or
- (3) Form 4798, Part I, line 8a if you report a pre-1970 capital loss carryover.

(l) **Intangible drilling costs.**—Excess intangible drilling costs are a tax preference item only to the extent that they exceed your net income from oil and gas properties.

Excess intangible drilling costs are the amount by which the total of the intangible drilling and development costs (other than well) incurred in drilling a nonproductive well) exceed the amount that would have been allowable if such costs had been capitalized and then (unless you make an election under section 57) amortized over a 120 month period beginning with the month production first began.

The net income from oil and gas properties is the gross income from oil and gas properties less the deductions allowable to the taxpayer, except for excess intangible drilling costs.

**Limitations on Amounts Treated as Tax Preference Items.**—See instructions for proposed Income Tax Regulations section 1.57-4 for limitations on amounts treated as tax preference items in certain cases where the item of tax preference resulted in no tax benefit, if limitations apply, attach a schedule showing computation.

**Partners, Beneficiaries of Estates and Trusts.**—If you, as a partner, must file an income tax return, you must also file a share of items of income and deductions which enter into the computation of tax preference items. If you are a partner and have elected the optional adjustment to the tax liability of a partnership, you must file a tax preference items to reflect the election.

If you are a beneficiary of an estate or trust, see sec. 58(c).

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shareholder of an electing small business corporation, see sec. 58(c); participant in a common trust fund, see sec. 58(e); shareholder or holder of beneficial interest in a trust, including an investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

**Line 8—Adjustment in Exclusion for Carryover from Prior Year.**—This reduction is for a short period, a special formula is used for determining the adjustment in exclusion for computing the minimum tax for tax preferences. See section 443(d).

However, if you are married filing separately, substitute \$5,000 for \$10,000.

**Note:** If line 2 is more than either the adjusted exclusion or \$10,000 (\$5,000 if married filing separately), the minimum tax even though you owe no minimum tax.

**Line 11—1977 Net Operating Loss Carryover to 1978.**—Under certain conditions, part or all of the amount shown on line 10 may be carried to a subsequent year. See section 56(b).

**Line 15—Minimum Tax Deferred from Prior Year(s).**—If a net operating loss carryover from a prior year(s) reduces taxable income, the amount of the loss resulting in loss giving rise to the carryover resulted in the deferral of minimum tax in that prior year(s), all or part of the deferred minimum tax may be includible on line 15 as tax liability. The amount of the deferred minimum tax liability should be computed at the rate in effect for the year of the loss (15% for 1976; 10% for 1975 and prior years).

The deferred minimum tax is to be included on line 15 to the extent the portion of the net operating loss carryover attributable to the deferred minimum tax is not included on line 15. For purposes of computing the amount attributable, the portion of the net operating loss carried over that is not attributable to the deferred minimum tax is 1977 priority and nonpriority losses. The portion of the carryover that is attributable to the deferred minimum tax is section 56(b).

**Line 17—Excess Tax Credits.**—If Form 1040, line 47, is zero, you may be able to claim any unused portion of the credits against your minimum tax. The credits are applied in the order listed on Form 4625, first to the tax on Schedule C, then to the minimum tax on Form 4625, then to the minimum tax on Form 4625, line 16. For example, if the amount on Form 1040 line 47 is zero after applying the credit for the elderly and a portion of the credit for political contributions of the credit for child care expenses to which you are entitled can be applied to the extent of the minimum tax liability on Form 4625, line 17(a) through 17(c), only that portion of the credit(s) that is used to reduce the minimum tax below that is used to reduce the minimum tax below zero.



1977

## 4726 Maximum Tax on Personal Service Income

▶ Attach to Form 1040 (or Form 1041).

Identifying number

Do not complete this form if—(a) Taxable income or personal service taxable income is: \$40,200 or less, and on Form 1040, you checked box 1 or box 4, \$55,200 or less, and on Form 1040, you checked box 2 or box 5, \$26,000 or less, and this is an Estate or Trust return (Form 1041); (b) You elected income averaging; or (c) On Form 1040, you checked box 3.

A—Personal Service Income		B—Deductions Against Personal Service Income	
Total personal service income		Total deductions against personal service income	
1	Personal service net income—Subtract total amount in column B from total amount in column A.	1	
2	Enter your adjusted gross income	2	
3	Divide the amount on line 1 by the amount on line 2. Enter percentage result here, but not more than 100%	3	
4	Enter your taxable income	4	
5	Multiply the amount on line 4 by the percentage on line 3	5	
6	Enter the total of your 1977 tax preference items	6	
7	Personal service taxable income. Subtract line 6 from line 5 (see instructions)	7	
8	If on Form 1040, you checked box 1 or box 4, enter \$40,200; on Form 1040, you checked box 2 or box 5, enter \$55,200; Estate or Trust, enter \$26,000.	8	
9	Subtract line 8 from line 7 (if zero or less, do not complete rest of form)	9	
10	Enter 50% of line 9	10	
11	Tax on amount on line 4 (use Tax Rate Schedule from Form 1040 (or Form 1041) instructions)	11	
12	Tax on amount on line 7 (use Tax Rate Schedule from Form 1040 (or Form 1041) instructions)	12	
13	Subtract line 12 from line 11	13	
14	If the amount on line 8 is: \$40,200, enter \$13,290 (\$12,240 if unmarried head of household); \$55,200, enter \$18,060; \$26,000, enter \$9,030. This is your maximum tax. (See instructions).	14	
15	Add lines 10, 13, and 14. This is your maximum tax. (See instructions).	15	
Computation of Alternative Tax			
16	Amount from line 4	16	
17	Amount from Schedule D (Form 1040), line 15(a)* (or Form 1041, page 1, line 22).	17	
18	Subtract line 17 from line 16	18	
If line 17 does not exceed \$25,000, check here <input type="checkbox"/> and omit lines 19 through 22.			
19	Enter amount from line 18 plus \$25,000	19	
20	Enter amount from line 11	20	
21	Tax on amount on line 19 (use Tax Rate Schedule from Form 1040 (or 1041) instructions)	21	
22	Subtract line 21 from line 20	22	
23	Tax on amount on line 18 (use Tax Rate Schedule from Form 1040 (or 1041) instructions)	23	
24	Subtract line 23 from line 11	24	
25	Subtract line 24 from line 15	25	
26	If the block on line 18 is checked, enter 50% of line 17; otherwise, enter \$12,500.	26	
27	Alternative tax, add lines 22 (if applicable), 25 and 26. (See instructions).	27	

\* If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 17 the amount shown on Form 1040, line 15.

15-106-1

Form 4726 (1977)

## Instructions

(Section references are to the Internal Revenue Code unless otherwise specified)

- Column A—Personal Service Income.**—Enter in the spaces provided all your personal service income as shown on Form 1040 or Form 1041. Personal service income generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling winnings), taxable pensions or annuities (if there is a connection with earning income from past personal services), and group-term life insurance purchased for employees that are includible in gross income. It also includes property received for performance of services and transferred to another individual.
- If you perform personal services for a corporation, personal service income generally means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of the transfer of any interest in, or the licensing of the use of, property (other than goodwill) if your personal efforts created the property.
- The entire amount you receive for performing professional services, such as those of a doctor, dentist, lawyer, architect, or accountant, will be treated as personal service income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of the services.
- If you are engaged in a noncorporate trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance as compensation for the personal services actually rendered shall be considered personal service income from such trade or business. However, the total amount may not exceed 30 percent of your share of the net profits of such trade or business including any guaranteed
- (3) Deductions allowable to employees for their contributions to qualified pension, annuity, or bond purchase plans.
- (4) Allowable deductions for moving expenses.
- (5) Deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of amounts included in gross income due to overpayment on his or her behalf by a corporation to a qualified pension plan over amounts not received as benefits, and
- (6) A net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against personal service income.

**Line 6.**—The tax preference items to take into consideration for purposes of this form are the same as those required for computation of minimum tax whether or not you are actually liable for such tax.

**Line 7—Personal Service Taxable Income.**—Personal service taxable income means the excess of the portion of taxable income attributable to personal service net income over the total tax preference items.

**Lines 15 and 27.**—Enter your maximum tax on Schedule TC (Form 1040, Part 1, line 4 (or Form 1041, line 26). However, if you had net long-term capital gain in excess of net short-term capital loss, complete lines 16 to 27 and enter instead, the result from line 27 on the appropriate line.

**Short Period Returns.**—If you are required to make a return of less than twelve months, your tax is determined by placing your taxable income, personal service net income, adjusted gross income, and items of tax preference on an annual basis. However, if a short period return is required due to a termination of taxable year for purposes of a jeopardy assessment, maximum tax computation shall not apply unless the taxable year is reopened.

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Form 4798 (1977)

Page 2

**Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part I**

29 Combine amounts on 1977 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . . 29

Note: If the entry on line 29 is zero, OMIT lines 30 through 36, and enter on line 37 the loss shown on line 2.

30 Enter gain, if any, from 1977 Schedule D (Form 1040), line 3 . . . . . 30

31 Enter smaller of amount on line 29 or line 30 . . . . . 31

32 Enter excess of gain on line 29 over amount on line 31 . . . . . 32

33 Enter loss from line 5; if line 5 is blank, enter a zero . . . . . 33

34 Reduce the gain, if any, on line 32 to the extent of the loss, if any, on line 33 (see Instruction B) . . . . . 34

35 Enter loss from line 2 . . . . . 35

36 Add the gain(s) on line(s) 31 and 34 . . . . . 36

37 Reduce the loss on line 35 to the extent of the gain, if any, on line 36 (see Instruction C) . . . . . 37

**Part II—Pre-1970 and Post-1969 Capital Loss Carryovers from 1977 to 1978** (Complete this part if the amount on Part I, line 27, is larger than the loss deducted on your 1977 Form 1040, line 14.)

1 Enter loss shown in Part I, line 3; if none, enter zero and skip lines 2 through 20—then go to line 21 . . . . . 1

2 Enter gain shown in Part I, line 6; if that line is blank or shows a loss enter a zero . . . . . 2

3 Reduce loss on line 1 to the extent of any gain on line 2 . . . . . 3

Note: If Part I, line 2 is blank, skip lines 4 through 11, enter a zero on line 12—then go to line 13.

4 Combine lines 3 and 11 on your 1977 Schedule D (Form 1040). . . . . 4

Enter the gain; if zero or a loss, enter zero . . . . . 5

Note: If line 4 is zero skip lines 5 through 11, enter on line 12 . . . . . 6

the loss from Part I, line 2—then go to line 13.

5 Enter any gain from your 1977 Schedule D (Form 1040), line 3 . . . . . 5

6 Enter smaller of line 4 or 5 . . . . . 6

7 Enter excess of gain on line 4 over line 6 . . . . . 7

8 Enter loss from Part I, line 5; otherwise, enter zero . . . . . 8

9 Reduce any gain on line 7 to the extent of any loss on line 8 . . . . . 9

10 Enter loss from Part I, line 2; otherwise, enter zero . . . . . 10

11 Add the gains on lines 6 and 9 . . . . . 11

12 Reduce the loss on line 10 to the extent of any gain on line 11 . . . . . 12

13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12) . . . . . 13

14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) . . . . . 14

15 Enter any loss from line 13, above . . . . . 15

16 Enter loss deducted on your 1977 Form 1040, line 14 . . . . . 16

17 Pre-1970 short-term loss carryover to 1978 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero) . . . . . 17

18 Enter any loss from line 14, above . . . . . 18

19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero . . . . . 19

20 Post-1969 short-term loss carryover to 1978 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero) . . . . . 20

21 If you were required to complete Part I, lines 10 through 26, enter any loss from Part I, line 23; otherwise, enter zero . . . . . 21

22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero . . . . . 22

(Note: If you skipped lines 2 through 20 above, enter amount from your 1977 Form 1040, line 14.)

23 Pre-1970 long-term loss carryover to 1978 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero) . . . . . 23

24 If you were required to complete Part I, lines 10 through 26, enter any loss from Part I, line 24. Otherwise, enter any loss from Part I, line 6 . . . . . 24

25 Enter excess of line 22 over line 21 . . . . . 25

26 Post-1969 long-term loss carryover to 1978 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero) . . . . . 26

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



# 1977

Statistics  
of Income


# Individual Income Tax Returns

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 **1** Returns Filed and Sources of Income

 **2** Deductions and Exemptions

 **3** Tax Computation and Tax Rates

 **4** Age 65 or Over; Credit for the Elderly

 **5** State Data

 **6** Explanation of Terms

 **7** Sources, Sample, and Limitations of the Data

 **8** Forms and Instructions

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